

Education Financing Management in Special Needs

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Abstrak

Penelitian ini bertujuan untuk mengetahui bagaimana pengelolaan pembiayaan pendidikan di Sekolah Luar Biasa. Metode penelitian yang digunakan adalah literature review. Berdasarkan tinjauan pustaka terhadap artikel jurnal yang dimuat di jurnal nasional, baik yang tidak terakreditasi maupun yang terakreditasi sinta, menunjukkan bahwa pendidikan bagi anak berkebutuhan khusus semakin berkembang dari hari ke hari, dan perubahan yang signifikan dari pemerintah, sekolah, siswa reguler, orang tua, dan masyarakat pada umumnya. Hal ini ditunjukkan pemerintah melalui berbagai kebijakan terkait penyelenggaraan pendidikan bagi anak berkebutuhan khusus, terutama terkait dengan pembiayaan pendidikan, serta penerimaan oleh sekolah dan masyarakat yang memberikan kesempatan yang lebih luas bagi anak berkebutuhan khusus untuk memperoleh pendidikan seperti anak normal lainnya sehingga anak berkebutuhan khusus dapat mengembangkan bakat, minat, potensi sehingga tidak bergantung pada orang lain (kemandirian).

Kata Kunci : *Manajemen, Pembiayaan Pendidikan, Sekolah Unggulan*

Abstract

This study aimed to determine how education financing in Extraordinary Schools is managed. The research method used is a literature review. Based on a literature review of journal articles published in national journals, both unaccredited and sinta accredited, it shows that the education for children with special needs is growing day by day, and significant changes from the government, schools, regular students, parents, and society in general. The government shows this through various policies related to the provision of education for children with special needs, primarily related to education financing, as well as acceptance by schools and communities that give children with special needs wider opportunities to obtain education like other normal children so that children with special needs can develop their talents, interests, potentials so that they do not depend on others (independence).

Keywords: *Management, Education Financing, Excellent Schools*

INTRODUCTION

Education is any effort, influence, protection, and assistance given to the learner aimed at maturing that learner or helping the learner be quite capable of carrying out his life duties (Aniza et al., 2021). Special education is an educational service provided explicitly for students with special needs with the aim that they can go through an optimal growth and development process, especially in carrying out learning activities (Husna et al., 2019). Deaf students have hearing impairments, so they cannot hear sounds perfectly or even cannot hear at all, but it is believed that there is no human being who cannot hear at all. Although very few, there are still remnants of hearing that can still be optimized in deaf learners (Rahmah, 2018).

In principle, all learners are entitled to opportunities for satisfactory academic performance without exception, especially deaf learners (Zaitun, 2017). But in everyday reality, it seems clear that the learner has differences in intellectual abilities, physical abilities, family background, habits, and learning approaches. It is sometimes very striking between a learner and other learners. Education financing is vital in education, with

financing as a supporting factor. The teaching and learning process will be carried out optimally if the goals to be achieved meet the requirements determined by the plan (Wandra, 2021). Similarly, Fatah (2006) conveyed that financing is needed for operational needs and the implementation of schools based on actual needs consisting of salaries, employee welfare, improvement of teaching and learning process activities, maintenance and procurement of facilities and infrastructure, improvement of student development, improvement of teacher professional abilities, school administration and supervision (Budaya, 2017).

Education has the task of preparing human resources for development in harmony with the demands of the times (Muslimah, 2020). The story of the times always brings up new problems that have never been considered (Elfayetti et al., 2014). Education is seen as quality measured by its role in educating the nation's life and advancing national culture. This education has formed an intelligent, characterful, moral, and personal generation (Daroni et al., 2018). For this reason, it is necessary to design an educational system that can create an atmosphere and learning process that is fun, stimulating, and challenging for students to develop optimally according to their talents and abilities.

Education management is a process that is carried out consciously and planned to create a learning atmosphere and learning process and achieve educational goals starting from planning, organizing, implementing, and supervising by using human resources and other resources to achieve organizational goals (Listiwaty, 2020). The main functions of learning management are planning, organizing, leadership, and supervision. All education units in Indonesia must have good education management, including excellent schools (SLB). In contrast to regular education units, the term education management in great schools is called exceptional education management, which is school management for implementing learning for children with special needs (Daroni et al., 2018).

Children with special needs (ABK) are children who have specific disabilities (disabled children) both physically, mentally, and emotionally and who have special needs in their education (children with special educational needs) (Fitri et al., 2021). Children with special needs are divided into several types of deafness: visually impaired, deaf, mentally deficient, deaf, and autistic (Desiningrum, 2016). Autistic is a complex neurodevelopmental disorder characterized by problems in social interaction, communication, limited interests, and repetitive stereotypical behaviors. Usually, autistic children lack interest in making social contact and the absence of eye contact. In addition, autistic children have difficulty communicating and are late in their speech development. Other characteristics can be seen in stereotyped behaviors such as flapping hands repeatedly, pacing aimlessly, arranging objects in a row, and being fascinated by rotating things. Many more autistic characteristics cannot be mentioned here because each child has different parts (Mansur, 2016).

Children with special needs have unique characteristics that are different from children without always showing mental, emotional, or physical disabilities. Children with special needs related to their specificity (Pitaloka et al., 2022). In Indonesia, the term that was first popular to refer to children with special needs relates to the term extraordinary child. In education, the word great is also a nickname or designation for those who have shortcomings or experience various disorders and deviations that ordinary people generally do not share. The abnormalities or deficiencies possessed by those who are called extraordinary can be physical, psychic, sausage, and moral abnormalities (Desiningrum, 2016).

Physical abnormalities can be physical disabilities; for example, people do not have the left, blind eyes next door, and the like. Abnormalities in terms of psychic or psychiatric (psychological) aspects include people who suffer from mental retardation due to below-average intelligence (Muzakkir et al., 2022). Social disorders, for example, people who are unable to interact or communicate socially, so the surrounding community cannot socially accept them cause them to lack association and feel excessive inferiority, and abnormalities in terms of moral emotions and conscience so that the person commits immorality in the middle of their society (Nida, 2013).

Education for children with special needs is growing daily, with significant changes from the government, schools, regular students, parents, and society. The government shows this through various policies related to the provision of education for children with special needs, as well as acceptance by schools and communities that give children with special needs wider opportunities to obtain education like other normal children so that children with special needs can develop their talents, interests, potentials, so as not to be dependent on others (independence) (Mansur & Hamsi, 2019).

METHOD

The research method used is a literature review, which uses data sources from journal articles related to the management of education financing and excellent schools. In taking data from journals and books based on descriptive analysis, presenting data and documents found from various journals and related books, then developing the study into a narrative, then in the last part, a conclusion is drawn (Hendra et al., 2022).

RESULTS AND DISCUSSION

Definition of Education Financing Management

Definition of Management

Management is the science and art of organizing the process of utilizing human resources and other resources effectively and efficiently to achieve a specific goal (Hasibuan, 2004). The term management has various meanings. They universally use organizational resources to achieve goals and high performance in other profit and non-profit organizations. The management definition proposed by Daft, namely "Management is the attainment of organizational goals effectively and efficiently through planning, organizing leading and controlling organizational resources."

This opinion lacks more meaning that management is the achievement of organizational goals effectively and efficiently through organizing, planning direction, and supervision of corporate resources. According to Plunket, management is "One or more managers individually and collectively setting and achieving goals by exercising related functions (planning, organizing, staffing, leading, and controlling) and coordinating various resources (information materials, money, and people)." This opinion more or less means that management is one or more managers who individually or jointly compile and achieve organizational goals by performing related functions (planning the preparation of briefing and supervisory staff) and coordinating various resources (material information of money and people).

Levis defines management as: "the process of administering and coordinating resources effectively and efficiently to achieve the organization's goals." This opinion does not mean that management is the process of managing and coordinating resources effectively and efficiently to achieve organizational goals. According to Mary Parker Follet, quoted by Handoko, management is the art of completing work through others. This definition implies that managers accomplish the organization's goals by arranging for other people to carry out various tasks that may be required.

Definition of Education Financing

According to Anwar, the definition of education costs said, "The cost of education has a broad sense; almost all expenses related to the implementation of education are considered as costs." In this regard, education management studies analyze expenditures in terms of benefits and efficiency so that educational expenditures are educational costs that can be accounted for.

The management of education costs has three dimensions, where each of these dimensions has one indicator, namely financial planning with hands of provisions in the allocation of receipts and expenses, implementation with indicators with the conformity of planning with implementation, and evaluation with indicators of corrective actions on the performance of financing (Sholihat, 2017).

Implementing education is one of the responsibilities of the Indonesian government, which aims to educate and prosper the nation's life. In any effort to achieve educational goals, the cost of education has a very decisive role. Education without cost will not go according to what we expect (Wibowo, 2014).

The cost of education can be interpreted by everything spent in the form of resources to get a take in the form of goods or services in the framework of achieving goals in the field of education. Cost is a decisive element in the budgeting mechanism. Cost determination will affect the efficiency and effectiveness of activities in an organization that will achieve a specific goal. Activities carried out at low costs, with good quality results, can be carried out efficiently and effectively.

Education costs are one of the instrumental input components that are very important in implementing education in schools. In every achievement of educational goals, both goals that are quantitative in education costs have a vital role. Almost no education can ignore the costs, so it can be said that without charges, the educational process will not run. Prices, in this sense, have a vast scope, namely all types of expenses related

to the implementation of education, both in the form of money and goods and energy (Dewi et al., 2015).

Definition of Special Needs Schools (SLB)

SLB is a formal educational institution that serves the education of children with special needs. As an educational institution, SLB is formed by many elements directed towards achieving academic goals, whose core process is learning for students. So SLB is a unique educational institution that organizes educational programs for children with special needs.

The Extraordinary School (SLB) is a school for specially educated children. Talking about SLB will not be separated from the existence of ABK (Children with Special Needs); ABK is a child who has a different development chart from normal children. SLB usually has facilities that schools generally do not commonly own because the function of the School itself will only provide teaching according to the abilities of children with special needs. For example, communication, sound, and rhythm perception development rooms, sound and speech development rooms, and skill rooms. These rooms are almost similar to classrooms in schools in general but are supported by tools that can help children with special needs (ABK) capture the lessons given

In the general provisions of the 2003 National Education Law article 1 paragraph 1, it is stated that: "The learning process so that students actively develop their potential, intelligence, noble character, and skills, which are needed by themselves, society, nation, and state. It is dotted with this goal that every educational institution, including the Extraordinary School, should move from beginning to end to the point of destination of an educational process, which in the end can "realize the occurrence of learning as a process of actualizing the potential of students into competencies that can be utilized.

Syafaruddin stated, "In the Indonesian national education system, schools have a strategic role as institutions that provide educational activities." Therefore, it is clear that the Extraordinary School has and carries out an arduous but essential task. Heavy War must always face various weaknesses, threats, and challenges to align programs of activities realized with the dynamics of the development of science and technology (science technology) that moves thus fast. Important because the tasks and functions of the School are indispensable to developing the potential of children with special needs for their survival who must always be dynamic and optimistic (Pramartha, 2015)

Definition of Children with Special Needs

Children with special needs have unique characteristics that are different from children without always showing mental, emotional, or physical disabilities. Children with special needs related to their specificity. In Indonesia, the term that was first popular to refer to children with special needs relates to the term extraordinary child.⁷

In education, the word extraordinary is also a nickname or designation for those who have shortcomings or experience various disorders and deviations that ordinary people generally do not share. The abnormalities or deficiencies possessed by those who are called extraordinary can be physical, psychic, sausage, and moral abnormalities. Biological abnormalities can be physical disabilities; for example, people do not have the left, blind eyes next door, and the like. Abnormalities in terms of psychic or psychiatric (psychological) aspects include people who suffer from mental retardation due to below-normal intelligence. Social disorders, for example, people who are unable to interact or communicate socially, so the surrounding community cannot socially accept them cause them to lack association and feel excessive inferiority, and abnormalities in terms of moral emotions and conscience so that the person commits immorality in the middle of their society. An example of people suffering from moral disorders is those who bear children who are deaf.

School Fees for Children with Special Needs Schools (SLB) in Indonesia

Schools for children with special needs (ABK) are called SLB. SLB is an educational service for children with special needs, such as the blind, deaf, mentally impaired, deaf, autistic, deaf, and other specificities, so they can be educated to be independent according to their potential. In SLB, abk are taught various academic and functional skills that benefit children's independence. Generally, SLB consists of professional artisans from multiple educational backgrounds. There are PLB graduates or special education as class teachers and skill teachers with appropriate education, such as food teachers, carpentry teachers, art teachers, etc.

1. School Fees for Children with Special Needs

Extraordinary Schools are divided into SLB, which has the status of a public government managed, and

individual private schools operated by non-governmental schools or foundations.

a. Public Special Needs School

In SLB, which has the status of a country, it is managed by the government. Therefore the fees in public schools are mostly free and do not attract fees from students because the government bears them. Many public special schools even buy supplies such as books, shoes, and student bags. If a particular school asks for donations, it is likely for certain activities outside of learning activities.

b. Private Special Needs School

Private special needs schools are schools whose management is carried out by organizations, foundations, or non-governmental organizations. The School is financed by the students as well as subsidies from the government. Therefore, the cost of education at SLB Swasta varies from free to paid. Each region is undoubtedly different in how much it costs, according to the UMR.

CONCLUSION

Students with special needs are individuals who need special education services as well. One of the ideal education for these children is to go to an extraordinary school. An extraordinary school is a school that accommodates all children with special needs according to the needs of students who have disabilities or have exceptional intelligence and talent potential in traditional schools as a systematic whole. In principle, all learners are entitled to opportunities for satisfactory academic performance without exception, especially deaf learners. But in everyday reality, it seems clear that the learner has differences in intellectual abilities, physical abilities, family background, habits and learning approaches. It is sometimes very striking between a learner and other learners.

All education units in Indonesia must have good education management, including excellent schools (SLB). In contrast to regular education units, the term education management in great schools is called exceptional education management, which is school management for implementing learning for children with special needs. Children with special needs (ABK) are children who have specific disabilities (disabled children) both physically, mentally, and emotionally and who have special needs in their education (children with special educational needs). Children with special needs are divided into several types of deafness: visually impaired, deaf, mentally impaired, deaf, and autistic.

Education for children with special needs is growing daily, with significant changes from the government, schools, regular students, parents, and society. The government shows this through various policies related to the provision of education for children with special needs, as well as acceptance by schools and communities that give children with special needs wider opportunities to obtain education like other normal children so that children with special needs can develop their talents, interests, potentials, so as not to be dependent on others (independence).

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