



Budgeting and Financing of Higher Education

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Abstrak

Peningkatan pada minat masyarakat melanjutkan studi di Perguruan Tinggi saat ini sudah mulai membaik. Data statistik Perguruan Tinggi 2020 menunjukkan hanya 0,01 persen penurunan dari tahun sebelumnya. Namun demikian adanya, kualitas publikasi dan pembiayaan serta penganggaran pos yang diperuntukkan disetiap Perguruan Tinggi Indonesia masih jauh dari harapan. Karenanya perlu keseriusan dan kolaborasi berbagai pihak dalam meningkatkan kelemahan tersebut, baik sektor pemerintah, pendidik (dosen) maupun masyarakat penerima manfaat dari pendidikan itu sendiri. Metode yang digunakan dalam menemukan hasil penelitian ini adalah studi pustaka dengan teknik deskriptif analisis. Beberapa temuan pembahasan dalam penelitian ini, dalam kaitannya meningkatkan efektivitas dan efisiensi penganggaran dan pembiayaan perguruan tinggi, diantaranya; 1) Administratif, adalah suatu kajian analisis yang sangat penting agar pengelola keuangan terdiri dari perencanaan, pengorganisasian, pengarahan dan pengevaluasian, dapat menjadi barometer, kehandalan dan akuntabilitas keuangan dari segi administrasi yang efektif dan efisien. 2) Struktur anggaran, juga menjadi fokus analisis bagi pemangku kebijakan di tataran perguruan tinggi, agar supaya memudahkan dalam penyusunan anggaran dalam pengelompokan job description penganggaran menjadi tawaran paling mudah yaitu membuat enstra (rencana strategis). 3) Proses penganggaran, dalam hal ini, kemampuan pimpinan dalam mengelola komplik dengan memahami kebutuhan para bagian (prodi) dan sub bagian lainnya. Karenanya memberikan peluang secara adil bagi bawahan. Partisipasi proses penyusunan dalam segala sektor (sub bagian) yang ada di perguruan tinggi. 4) Hubungan pendidikan, pemerintahan dan masyarakat. Analisis kolaborasi ketiga sektor tersebut menjadi keniscayaan, agar input, output dan outcome dapat direalisasikan dengan cara memahami dan mengimplementasikan hubungan edukasional, kultural dan institusional.

Kata Kunci: Budgeting and Financing, College

Abstract

The increase in people's interest in continuing their studies at universities is now starting to improve. Higher Education statistical data for 2020 shows only a 0.01 percent decrease from the previous year. However, the quality of publications and funding as well as postal funding for each Indonesian tertiary institution is still far from expectations. Therefore, it is necessary to have harmony and collaboration between various parties in improving these weaknesses, both the government sector, educators (lecturers) and the beneficiaries of education itself. The method used in finding the results of this research is literature study with descriptive analysis techniques. Some of the findings discussed in this study, in relation to increasing the effectiveness and efficiency of higher education budgeting and financing, include; 1) Administrative, is an analytical study that is very important so that financial managers consisting of planning, organizing, directing and evaluating, can become a barometer, reliability and financial accountability in terms of effective and efficient administration. 2) The budget structure is also the focus of analysis for policy makers at the tertiary level, in order to make it easier to prepare the budget by grouping job descriptions in budgeting into the easiest offer, namely making enstra (strategic plans). 3) The budgeting process, in this case, the leadership's ability to manage complexes by understanding the needs of the departments (prodi) and other sub-sections. Hence providing fair opportunities for subordinates. Participation in the drafting process in all sectors (sub-sections) in tertiary institutions. 4) Education, government and community relations. An analysis of the collaboration of the three sectors is a necessity, so that inputs, outputs and outcomes can be realized by understanding and implementing educational, cultural and institutional relations.

Keywords: Penganggaran dan Pembiayaan, Perguruan Tinggi

Introduction

Higher education in Indonesia has existed since 1847 which was marked by the birth of the School tot Opleiding van Inlandsche Artsen (STOVIA) or the Bumiputra Medical School. High (KDPPT. I 1975-1985). The policy contains development goals, roles and functions of higher education, basis and direction of guidance and development, development steps, institutions of

higher education, as well as financing and budget allocation (Tatang Muttaqin, Bappenas, 2010: 2).

Based on statistical data for higher education for 2020, currently there are 4,593 PTs in Indonesia. The government's efforts to transform higher education institutions through the Merdeka Learn Kampus Merdeka (MBKM) policy. Implementation of the policy is bound by performance contracts and arrangements for the

distribution of the university budget, this is regulated in the Decree of the Minister of Education and Culture Number 745/P/20220 concerning Main Performance Indicators of Higher Education (IKU PT). There are three main focuses including quality of graduates, quality of lecturers and instructors and curriculum quality (Higher Education Statistics, Dirjend. PT. 2020).

Judging from the description of the university statistical data, that the government's study of reforming and improving tertiary institutions is very significant, even regarding financing or budget distribution contained in a separate regulation. Likewise Arwildayanto conveyed, in recent years, that educational institutions at all levels of education, starting from schools to tertiary institutions, are organizational entities that in their operations require and require money (money) to mobilize the resources they have (Arwildayanto, et al, 2017:1)

Funding is an important component in tertiary institutions which is always interesting to study, because financing in tertiary institutions is not simple to manage. Higher education as a learning center and science center, of course, requires very large funds. This is because their needs are also very complex. Funding is the lifeblood of higher education. Universities must not only have basic capital in the form of knowledge, lecturers/experts, supporting human resources, students, academic and supporting infrastructure, academic programs, and academic information, they must also manage the capital they have properly.

Achadi's findings (Proceedings of the 7th National Conference, 2018), in his research, show that faculties play a significant role in the university budgeting process. Faculties are an important unit in obtaining funds from the public so that they have a bargaining position in budgeting, but must still be committed and uphold the public interest. This study aims to reveal the problems of higher education budgeting. Managing a budget is basically the same as managing conflict. Good budgetary leadership needs to accommodate all interests without compromising budget management regulations and the university's vision. Conflicts in the

university budgeting process are unavoidable because they are related to the interests of units and parts in fighting for education funding.

It was further explained that the issue of financing education in tertiary institutions is multidimensional in nature which influences the emergence of conflicts in financing education in tertiary institutions. The conflicts that arise are influenced by several factors with complex relationship patterns, so that their resolution requires an integrated policy and approach. The complexity of the problems in the aspect of higher education financing is also marked by the existence of disputes and relationships between the academic community of higher education which are more varied, in addition to that the allocation of the education budget is not yet proportional, does not comply with the rules of the game, the distribution of funds is not clear, the use of funds is not yet effective and efficient, as well as the low productivity of the tertiary institution concerned as an effect of the emergence of the financing conflict (Nurikha Khalila Daulay. Repository.upi.edu, 2013: 7). This is also emphasized by Mujamil Qomar (2021: 227), that the peak of educational conflict is in the world of campuses or universities, especially when choosing a chairman, leader or chancellor.

Departing from the few problems in the world of higher education which have implications for financing/funding, this paper will untangle the tangled threads through improvements in dealing with administration, budget structure, budgeting processes in tertiary institutions.

Method

The method used is literature study with descriptive analysis techniques. The data used is qualitative data. This study examines the relevant literature and references. Researchers followed Miles and Huberman translated by Tjetjep Rohendi Rohidi (2009:137) in analyzing the data. The method used is to reduce data, present data, and conclude and check research results on an ongoing basis in the research process.

Results and Discussion

Higher Education Budgeting and Financing

Government and community efforts in developing higher education have shown quite encouraging results. This is indicated by the increasing gross enrollment rate (APK) at the higher education level which reached 17.75 percent in 2008. (2005-2008 RPJMN Evaluation). Likewise, in the latest higher education statistics for 2020, the decline in tertiary institutions was only 0.01 percent from the previous year. However, in addition to expanding access, improving the quality and relevance of education is equally important, and even the key to success in tertiary education is funding (Nicholas Barr, 2003).

An ironic situation when compared with the attention to education in developed countries such as England and the United States. In the UK PM Blair is almost in danger of getting a vote of no confidence because of the problem of financing higher education. In Indonesia, the amount of tuition fees is only determined by each university, while in England, through laws determined by parliament (Rida Fironika K, 2015: 50).

In the bungalow, the author, Satryo, explains that before higher education/university is ready to carry out an autonomous process as a BHMN, there are seven indicators that PTs must prepare, namely; 1) students, 2) courses, 3) management 4) human resources, 5) finance, 6) income generation, 7) professional administration. Ari also wrote in the book stating, the establishment of PT BHMN in 2000 (PP. No. 56/2003. 6/2004 and 30/2006). This regulation was the beginning of the transformation of PTs into autonomous tertiary institutions, namely UI, UGM, IPB, ITB then followed by USU, UPI and UNAIR. The meaning of higher education autonomy, authority and ability to manage activities independently both in the academic and non-academic fields. In simple terms the principle of autonomy is to ensure accountability, transparency and efficiency. However, the journey this authority is only limited to the academic field, this is stated in Article 58F paragraph (1). Because of this, PT BHMN was accused of causing the high cost of tertiary education so that it is not affordable for low-income people, that is because it does not have a complete definition or

scope of autonomy itself. So Ari believes that this kind of autonomy is only called PTN plus, because its authority is still limited (Sulistyowati Irianto (ed), 2012: 193-194)

The concept of human thinking in various activities has always looked at money as having a strategic role like the proverb (*wisdom wod*) who stated that money is not everything, but don't forget that everything needs money, including managing educational institutions. It is also impossible for educational institutions to achieve high targets, to be the best, to be of the highest quality, to have a good reputation and many other achievement labels to be achieved. Of course, personal beliefs and many other parties think that it is impossible to realize this without adequate financial support, moreover not supported by good management. Therefore, financial resources really determine the achievement and the target can be realized if it is managed professionally, fairly, sufficiently and sustainably (Arwildayanto, et al., 2017: 2).

So far, financing for the provision of higher education services has been supported by the state budget, which is still inadequate, at around 2 percent of total government spending. This government expenditure is to subsidize higher education costs of 80-85 percent of the total cost of education per student. But now, the government's financial condition is not as thick as it used to be, whereas in order to maintain national quality standards and increase access to PTs, greater financial support is needed. The dilemmatic choice now has to be made by the Government. Can the status-quo policy be continued by providing a makeshift subsidy of Rp. 6.2 million per person for all students with the consequence that PT is unable to maintain academic quality and access is increasingly unequal? Or,

As explained by Soedijarto (2006: 39), in fact educators, including fellow lecturers and professors at various universities, institutes, colleges and academies, are greatly disadvantaged if the provisions of the State Budget of the Republic of Indonesia. Until now, society has always judged our education to be of poor quality, our higher education institutions are at the bottom

of the ranks with universities in other countries. In fact, the lack of quality in our education is not the fault of educators. Our Professors at various Universities/Institutes are not inferior in quality to Professors and Lecturers in various other countries. But because our educational institutions from kindergarten to tertiary institutions generally do not have adequate infrastructure and facilities. Our professors earn less than 10% of the income of DPR members. Many of our tertiary institutions do not have adequate laboratories and libraries. Our school does not have a sports field. Our school does not have a sports field. Compare this with Thailand, where each school has a field of 7500 m.

Further explained by Soedijarto, (2006), education in the 1950-1960s every state university had student dormitories and official housing for lecturers, and prospective teachers were given service bonds and dormitories, now we don't find any plans for that anymore. Because of this, the provision of Article 31 paragraph (4) which was later translated into Article 49 paragraph (1) is a gift for us educators, because with adequate funds we can work more optimally to improve the quality of national education.

Before entering into the substance of the study of how to manage education budgets and financing, to provide a specific standard, the following will begin with the notion of education budgeting and financing in general, so that in terms of definitions it can represent budgeting and financing in the realm of education or higher education.

Definition of Education Budgeting and Financing

Budgeting is an activity process or process of preparing a budget (budget). The budget is an operational plan that is expressed quantitatively in the form of money units used as a guide in carrying out institutional activities within a certain period of time. Budgeting is an activity or process of preparing a budget (budget). The budget is an operational plan that is stated quantitatively in the form of a unit of money used as a guide in carrying out institutional activities within a certain period of time. Therefore, the budget describes the activities that will be carried out by an institution

(Nanag Fatah, 2000: 47). Simply put, budgeting is allocating costs within a predetermined period of time in a collective agreement within an institution or agency.

Meanwhile, education funding basically focuses on efforts to distribute educational benefits and burdens that must be borne by the community. The cost element is decisive in the budgeting mechanism. Determination of costs greatly affects the level of efficiency and effectiveness of institutional/organizational activities in achieving certain goals. Simply put, education funding is all forms of financial management in financing all programs and activities in the world of education

Education funding cannot be separated from the problem of "educational economics". In fact, Mark Blaug explicitly stated that "the economics of education is a branch of economics". So, it can be said according to this view that basically education financing is part or branch of economics. Because, according to Blaug, education financing is the costing and financing of school places, which is part of the economic problems of education. In another part Mark Blaug argues, "the economic of education is only part of the story of any educational issue". According to this view, studying the economics of education and education financing is only one of the important issues in the world of education (Mulyono. 2010: 76).

Regarding special budgeting and financing in tertiary institutions, there are certainly differences from other education budgeting. Because the more advanced PTs have, the more the demands for financing, the more they have to manage and take care of. Because there are many budget posts that must be filled, there will be trade-offs between faculties, for avoid conflicts of interest and sectoral egos, here are three offers in special budgeting and financing in higher education, administration, budget structure and budgeting process, along with their descriptions;

Administration Perspective

According to Schick, 1988: pp. 794-798), administrative perspective means a perspective in budgeting activities based on consideration of common interests, the interests of all members based on the rules that have been set in allocating

the budget. The administrative perspective is an attempt to determine what administrators see, how they budget funds in response to demands from units within the university. Looking at budgeting from this perspective helps to identify common interests. The criteria used in making decisions from an administrative perspective are objective criteria, these objective decisions will make it easier for administrators to get broad support and acceptance for their decisions.

According to the research results of Kania, et al., (2020: pp. 2656-2820), administration in managing finances consists of activities starting from planning, organizing, directing and evaluating. For the elaboration of the study, the first is planning, the study of planning its relevance to education budgeting, including in the realm of higher education, by involving all stakeholders and mapping out the initial needs and capabilities, while also making budgeting objectives effective and beneficial, secondly organizing, aiming map out the duties and responsibilities of managing finances. This is really needed so that those in charge of budgeting work more optimally because they work through the direction of the procedures that have been set, the third briefing after knowing the job description and organizational structure was formed involving stakeholders. This briefing is no less important so that financial management activities run optimally as expected, the fourth evaluation aims to control and not deviate from previous plans.

Meanwhile, there are five financial performance related to administration, namely:

- 1) Reviewing financial report data. It is intended that financial reports comply with the generally accepted principles and practices in the world of accounting, so that financial reports can be accounted for.
- 2) Do the calculations. This is done by adjusting the conditions and problems that are being carried out, so that the results of these calculations can be analyzed between input and output
- 3) Do a comparison of the calculated results obtained. This is done to find comparisons and relevance between abilities and needs

by comparing companies or other universities

- 4) Perform interpretation of the various problems found. This is the analysis stage looking at financial performance, the main purpose of interpretation is to map the symptoms of problems that arise as a result of the distribution and implementation of activities
- 5) Search and provide solutions to problems. With good administration, it will make it easier to take solutions or even alternatives, because administration is physical evidence that shows the clarity of the problems encountered (Morsel Pongah, 2013: 669-679)

In line with the five financial performances above, Ariany Bahar (2018: 13), cites several opinions published in his journal, that a work plan can also be called a budget, because it is in accordance with income. Every organizational work plan can be referred to as a budget. The budget according to Rudianto is an organizational work plan in the future which is realized in quantitative, formal and systematic form. Financial reports at the Mappakasunggu District office are prepared at the end of the year which realizes the financial position within one year in line with Harahap's opinion, financial reports describe financial conditions and operating results a company at a certain time or a certain period of time

Budget Structure

Budget is a work plan that is expressed quantitatively and measured in monetary units covering a period of one year. According to Mulyadi (2001: 59), a budget is a plan that is arranged systematically which covers all company activities and is expressed in monetary units (units) and applies to a period (period) to come. From this understanding, it can be seen that the budget structure is the result of work (output), especially in the form of estimates that will be carried out in the future. Because the budget is the result of work (output), the budget is set forth in a written text that is arranged regularly and systematically. Meanwhile, budgeting is an activity process that produces the budget as a

result of work,(Arfan I Lubis, 2018: 229), while the notion of budgeting according to Haryanto, et al (ISBN: pp. 798.979.704.560.9).Is the activity of allocating limited financial resources to finance organizational spending that tends to be unlimited.

Planners, managers and controllers of higher education management need to understand the concepts and mastery of budgeting techniques. To facilitate the preparation of the budget, it is necessary to group it into several categories according to their designation. According to Shick, (1985: pp. 794-802.), for example, a university's operational budget needs to be separated into several sections and sub-sections according to categories, so that the relationship between budget allocation allocation/objectives and various budget categories can be properly structured.

According to Koch quoted by Achadi (2018: 55), this activity can also show whether the programs and activities to be carried out have been adjusted to the budget group through the right selection. It is hoped that the selection of the budget as a sub-budget component will show that the objective criteria used by administrators can really be determined based on the right budget policy. Reasonable criteria in fund budgeting depend on the purpose of the financing. For example, the disbursement of salaries to new employees may be determined by some combination of criteria such as market power, rank, work experience, and job classification.

In principle, every university (university) has a different budget structure, for example UIN Malang, the budget structure of the Public Service Agency work unit includes; programs, output activities, sub-outputs, components, sub-components, inputs, details. Detailed budgets are consistent budgeting sequences that support each other from an integrated and inseparable budgeting system as an embodiment and reform of planning and budgeting (Abd. Haris, 2020).

In contrast to Siliwangi University, the budgeting structure activity involves all academics participating actively in creating a process for preparing activities starting from the Chancellor, the Senate to the LPPM-PMP and all UPT heads, by involving the planning team for the finalization of activity goals so that all elements of leadership

know the overall budget structure. open by agreeing on activity targets to be achieved to support achievement and stating its commitment to implementing the budget (Siliwangi University RKAKL Draft Meeting, 2022).

In general, in Indonesia, budget management is prepared based on Law Number 17 of 2003 concerning State Finance and Government Regulation Number 20 of 2004. Based on the law, the state expenditure budget is broken down according to, a) function, 2) sub-function, c) program, d) activities and, e) types of spending. Allocation by program is carried out by means that programs are associated with the appropriate functions/sub-functions, so that each program is in a certain sub-function. Since the indicative ceilings for programs and budget allocations have begun to be drawn up, after the temporary ceilings have fallen, programs and budget allocations cannot be changed or reduced, except with the approval of the recommendation of the DPR-RI at the central level, while the related institutions are indicated with written documents.

Budgeting Process

Starting with the study of this sub, it begins with the Decree of the Minister of Education and Culture Number 3/M/2021, concerning the Main Performance Indicators of Public Higher Education and Higher Education Services. Diatra of the decision states that every State University and Higher Education Service Institution in the Ministry of Education and Culture must be guided by the main performance indicators in: a) establishing a performance plan; b) preparing work plans and budgets; c) prepare contract documents or performance agreements; d) preparing performance reports; and e) evaluating performance achievements (Proceedings of the 7th National Conference, 2018).

In line with the statement above, how important is the involvement of rules and regulations in education budgeting and financing, as Arwildayanto stated that the barometer for the effectiveness of financial management and education financing can be seen from the quality of the programs funded, the accuracy of financing, the flexibility of the financing process, adaptation to regulations and policies that allow for more

optimal fundraising, financing has the effect of morale and motivation to achieve the goals financed, timeliness, and accuracy of the utilization of funds in improving the quality of educational institutions. This description gives the impression that the study of the effectiveness of financial management and education financing must be viewed systematically starting from the input with outcome indicators, not only quantitative but also qualitative (Arwildayanto, 2017: 14).

The success of the budgeting process in tertiary institutions is determined, among other things, by the leadership's ability to manage complications by understanding the needs of the departments (prodi), this occurs during the budgeting process. Higher education leaders are required to be able to make internal policies that are not in favor of certain groups. The task of university leaders is to understand the needs of each sub-division in the academic community, when workers who are in a sub-organization feel comfortable they will survive, on the other hand they feel marginalized they will look for land that feels more needed while being valued

A more open budgeting process legitimizes participation in budget decision making, giving departments greater opportunities to protect the rights and interests of administrators. A more open budgeting process will provide fair opportunities for departments including higher education to participate and the administration has joint control over the budgeting process (Achadi, 2018: 8). The practical implication is that the effectiveness of involving subordinates in the process of budgeting and setting budget targets will depend not only on the situational situation but also on the personal characteristics of those involved.

Participation in the budgeting process is considered by some to be a panacea for meeting the needs for self-esteem and actualization of organizational members. In other words, workers and lower-level managers have a voice in the management process. Broad participation is basically an organizational process, in which individuals are involved and have influence in making decisions that have a direct influence on these individuals (Supomo & Indriantoro, 1998:

Vol. VII No. 18.). While other opinions explain that in the budgeting process in management there is a relationship between budget programs to improve performance, the linkages to the budget process can be seen in the programs used in performance budgeting, and can improve performance (Nicholas Henry, 2013).

In an effort to realize good and professional education financial management, it is certainly more exemplary to accommodate, incorporate, and even put forward the values of good governance. Several values that are relevant and urgent to strive for are transparency, accountability and participation of the community and parents of students (students) in the process of managing education finances. In a more visionary context, educational financial management must not only be based on the principles of good governance, but also demand and governance (Arwildayanto. 2017: 22). Given the importance of stakeholders in efforts to get involved in education financing, therefore the conclusion of the sub-study in this paper, will then describe the relationship between education and society in budgeting and financing.

Education, Community and Government Relations

Studies on the process of community involvement in education in education budgeting have long been included in the rules and regulations in this Republic. For example PP RI No. 39 of 1992 concerning Community Participation in National Education. Article 9 Paragraph 1, the Minister or other ministers regulate the use of funds originating from voluntary community participation by considering fairness and equity. Also in Permendikbud No. 75 concerning the School Committee. Article 3 paragraph 1 letter a, provides consideration in determining and implementing education policies, including those related to the RAPBS/RKAS.

Based on these existing regulations, the contribution of the community in participating in budgeting in the world of education, including in higher education, must be in the clearest possible space. Not only the role of budgeting, but also the involvement of the community in the realm of education, such as paying attention to the aspirations and needs that exist in the community

for educational needs.

Riris K. Toha-Sarumpaet (2012: 175:)More specifically stated, tertiary institutions/higher education must have a triangular relationship, namely between tertiary institutions, government and society. The relationship is mutual trust, the government, the community believe in the independence of universities. The collaboration that exists between the three is cooperation to benefit the community, not personal or group benefits.

The latest Scopus journal, providing positive research results with synergy and collaboration between education and society; The existence of a superior program of educational activities at SD Plus Jabal RahmahMulia indicates the existence of a community-based educational management model, which is based on the school's ability to establish good relations with the community and pay attention to and accept the community's aspirations. This is demonstrated by the existence of regular community meetings and scheduled school visits to community homes, as well as joint activities with the community. (Mesiono, 2022: pp. 88-93). This means that the existence of a superior program of educational activities at SD Plus Jabal Rahmah Mulia indicates that there is a community-based education management model, which is based on the school's ability to establish good relations with the community and pay attention to and accept the aspirations of the community. This is demonstrated by regular community meetings and scheduled school visits to residents' homes, as well as joint activities with the community.

The embodiment of the three elements of cooperation above is embodied in synergy which has implications for improvement and goodness. M. Ngalim Purwanto (2019: 42), in his book which is now in its 25th printing, that mapping the cooperative relationship between schools/universities and the community is classified into three types, educational, cultural and constitutional. The following is an explanation according to the author's analysis:

- 1) Educational Relations. Among its implementation is by holding periodic meetings between teachers and community

representatives called school committees, so that the disclosure of all information at schools or other levels of education has harmony with the needs of the community and can be combined according to the needs of both parties.

- 2) Cultural Relations. Teachers and students in schools are a culture of thinking while society is a place to practice the results of thoughts. Therefore educators provide space for students to devote their knowledge in the midst of society, for example helping social activities, facilitating cultural development activities in the community such as artistic attractions and so on. So that in addition to the relationship between the school and the community, it increases familiarity, it also gives nuances for students to foster a sense of responsibility towards the community environment, which in the end these students will return to the community as a whole. With these activities, it is among the stakeholders' interests to know and understand costs or budgeting in the world of education

Institutional Relations. This relationship is the core of professional development, both private institutions such as agricultural companies and government institutions such as health centers and others. This is no less important than cooperation regarding transparent budgets and financing so that cooperation will be more harmonious and better in every collaboration carrying out activities.

Conclusion

Higher education is not only a consumer of knowledge but also a producer of knowledge needed in order to embody the ideals of becoming a nation. Therefore, higher education is a place for combining morals and a birthplace for the production and reproduction of knowledge.

In the latest higher education statistics for 2020, Indonesia's higher education is currently experiencing good results, a decrease in all aspects of higher education by only 0.01 percent from the previous year. However, when aligned with the government's attention to education in

developed countries, even neighboring countries, it is still far from good. A simple example in Indonesia is that the amount of tuition fees is determined by each private university. Even PT BHMN is still not fully operational.

Funding is an important component in higher education which is always interesting to study. Higher education as a learning center and science center, of course, requires very large funds. This is because their needs are also very complex. Regarding special budgeting and financing in tertiary institutions which have many faculties, there are increasing demands for management and financing. Because there are many budget posts that must be filled, tug-of-war will occur between faculties, to avoid conflicts of interest and sectoral egos.

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