



Basic Education Financing Standards and Issues Related to Basic Education Financing

Rizki Ananda¹ Cantika Salsabila², Larasati Sekar Kinanthi³, Rinellia Silvia⁴
Study Program PGSD, Universitas Pahlawan Tuanku Tambusai

E-mail:¹ rizkiananda@universitaspahlawan.ac.id

² salsacantika514@gmail.com

³ slaras090@gmail.com

⁴ silviarinellia@gmail.com

Receive: 17/07/2023

Accepted: 15/09/2023

Published: 01/10/2023

Abstrak

Funding for basic education is the responsibility of the government which guarantees the fulfillment of education in the national education system as a human right in the field of education. This research aims to analyze the standard of financing for basic education and the problems related to financing for basic education. This research method is a qualitative method with a literature study approach that will be analyzed descriptively. The results of this study are that in practice there are still problems in financing governance in Indonesia, especially educational autonomy that is not evenly distributed in terms of providing budgets for developing academic qualifications and improving the quality of teachers. Meanwhile, the existing problem is that the government's education programs are currently not running optimally due to differences in basic education financing standards but are not in line with the distribution of educational services which is affected by education funding, especially for regions that are . The implication is that education funding from funding allocations can be given evenly to be regulated and allocated according to its use so that it can run effectively and efficiently so that basic education in Indonesia can progress and develop.

Keywords: Problems, Funding Standards, Basic

Introduction

Educational institutions are a process for learning and processing which is a basic service right guaranteed by the constitution, but this educational service is constrained by social inequality. Even though every citizen has the same right to receive proper education and even the government has launched a compulsory education program for 12 years to improve the quality of Indonesian human resources so that they can become a superior and accomplished generation and have good morals so that

they can contribute to the interests and welfare of the Indonesian state (Karno, 2017)

Education will make Indonesia's young generation have a critical, advanced and broad-minded mindset by developing skills and knowledge in accordance with the 1945 Constitution, that the Indonesian generation is a superior and intelligent nation that adapts to the times. The elements that need to be considered in the implementation of education in Indonesia are the standardization of education so that

activities in the learning and teaching process are the same in each region with certain standards, including having parameters in terms of financing standards (Armida, 2011)

Financing is an important process in the implementation of educational activities, so that it can facilitate learning activities without obstacles and help to achieve educational goals, namely quality and superior education that requires financing standards that are expressly regulated in PP No. 32 of 2013, that the amount of education is determined in managing sources of income and education management that can be used to implement the planned program by educational institutions, which as educational institutions certainly need to provide good services to the community, especially to elementary school students, because elementary school is a compulsory education period that shapes the mindset of students to continue their education to the next level. Therefore, financing standards for basic education are needed in order to improve quality education services.

While there are problems that occur in the field of basic education financing standards because education includes the implementation of educational autonomy, therefore regional policies can differ from one another in accordance with Law No. 32 of 2004 concerning Regional Government, therefore to overcome this problem it is necessary to play the role of local governments that participate in managing education in each region related to obtaining funds, utilization of funds and implementation of education programs, sources of education financing both from the APBN and APBD or other sources of income so that they can be used as well as possible in the concept of education financing so that there are sufficient costs in carrying out the program in order to create a quality young generation through basic education. Research conducted (Rida Fironika, 2011) states that education financing standards differ from region to

region so adjustments are needed due to differences in people's abilities and welfare. According to the opinion of (Aflaha et al., 2021), stating that the success of education financing in Indonesia is motivated by several factors, namely: i; education financing concept, education financing model, education financing formulation, and education financing measurement. This is reinforced by research conducted by U. (Mauluddin et al., 2014) that some regions in Indonesia do not yet have education financing standards, so they still reap various problems regarding the management and financing of elementary school education. So this research was conducted to analyze and provide solutions to the existence of education financing standards in elementary schools because of the problems faced today.

An innovative effort that can be done is to classify education cost standards to be more structured in their allocation such as by distributing education funds from the center to the regions evenly by taking into account the needs and circumstances of the regions: for teaching staff salaries, school infrastructure development, scholarship programs and other activity programs so that thus there are standards determined for budget allocation with the aim of equity education financing in all regions of Indonesia therefore the implementation of the Regulation of the Minister of Education, Culture, Research, and Technology Number 18 of 2023 concerning Financing Standards in Early Childhood Education, Primary Education Level, and Secondary Education Level can run optimally.

Education requires crocodiles in carrying out activity programs, planning programs in the future or those that will and are being carried out. Therefore, there are rules and minimum standards for education financing standards consisting of personal costs, capital costs and costs to carry out activities. This is regulated in Permendiknas Number 41 of 2007. The rule regulates the minimum cost of basic

education both general fees and special fees (Shaftratunnisa, 2015).

Education financing can be interpreted as expenditures used and aimed at the success of educational activities in the form of both money and non-money, so that this financing is an important element in the implementation of educational activities, it is necessary to pay attention to efficiency and effectiveness in setting basic education financing standards so that the financing is used to achieve educational goals in Indonesia. Article 32 of the 1945 Constitution states that the state has the obligation to finance all citizens in guaranteeing basic education, which aims to improve the quality of human resources in the future.

Early education to shape a student's personality and thinking patterns is through basic education. Basic education can form a creative personality, love for the country, ethics, courtesy, noble and ethical through educational units in their environment that have diverse differences in terms of culture and social, where basic education starts from 7 years to a maximum age of 13 years consisting of 6 grade levels. In basic education, introducing students to learn various sciences, learn ways to solve a problem, carry out learning activities that develop students' abilities and their activeness in learning self-understanding and the surrounding environment.

This education system is regulated in Law No. 20 of 2001 concerning Basic Education which is the basis for the education level to continue the next level of education to make students able to socialize and develop their knowledge in terms of basic abilities, such as writing, counting, reading and social aspects of communication, critical thinking and others as the main provisions that will be brought by students to the next level of education.

Method

This research focuses on analyzing the problem of financing basic education. Education financing standards are an

important parameter for education. This research approach is a qualitative approach. This research will be revealed with descriptive data in accordance with the focus of the study. The design of this study is with data on current basic education financing standards with a multi-case research design. The multi-case research design will be further analyzed because this study was carried out in more than 1 case. In addition, this study also uses literature studies to analyze the problem of uneven standardization of basic education financing. This study will present the results of journal analysis relevant to this study. The journals used in this study are at least 5 literatures, from literature from 2015 to 2023 accredited by Sinta. The way to process this research is the selection of journals, initial data collection, analyzing the challenges of the topic. Collecting supporting data, making conclusions and research outlines with visualization in the form of writing in research results and discussions.

Results and Discussion

Education governance in Indonesia has undergone a series of restructurings. Starting in 2019, the Ministry of Education and Culture (MoEC) is responsible for all general and non-religious national education programs from pre-primary to tertiary education. Prior to 2019, the Ministry of Research, Technology and Higher Education (RISTEKDIKTI) was responsible for higher education. As of April 2021, the two ministries have been merged into the Ministry of Education, Culture, Research and Technology, which oversees all public education from pre-primary to tertiary education

The Ministry of Religious Affairs is responsible for all religious educational institutions from pre-primary to tertiary education levels, such as religious schools (madrasas) and state Islamic religious colleges. Indonesia has a decentralized financial system where local governments oversee the daily education budget,

allocation per level of education. District local governments oversee primary and junior secondary education funding, while provincial governments oversee upper-secondary, vocational, and non-formal education (NFE) (Putra & Valentina, 2010).

Education financing is regulated in the 1945 Constitution (UUD 1945) and the Local Government Law (23/2014) which mandates that central and local governments must prioritize education budgets of at least twenty percent of the state budget and regional budget for education. Law of the Republic of Indonesia Year 2003 concerning the National Education System No. 20 of 2003 outlines that the central and local governments must ensure the availability of funds for the provision of education for every child aged seven to fifteen years. Underprivileged families are entitled receive scholarships from the government to support their education. The Teachers and Lecturers Law No. 14 of 2005 stipulates that the central and local governments must provide budget for the development of academic qualifications and educator certification for teachers in appointed positions. by educational units organized by the government.

In 2021, Law Number 6 of 2021 concerning Technical Guidelines for the Management of School Operational Assistance Funds (BOS funds) regularly establishes an education financial reporting system. The reporting system uses a decentralized approach where schools are advised to develop planning and budgeting systems to report on how they allocate School Operational Assistance Funds (BOS) per fiscal year (Hartono, 2015). Indonesia uses a national education financing system of allocation for education and contributions for education. The country's financial model follows two models named the Flat Grant Model and the Equalization Model. The Flat Grant Model uses a fund-sharing system where districts receive the same amount of funding calculated from the unit cost per student

formula. The Equity Model is based on people's ability to finance education. Each region receives a different amount of funding per year depending on the level of wealth of the area. These two models are combined so that there is an even distribution of funds to each district and city in the form of BOS, with special allocations for underprivileged people in the form of Smart Indonesia Cards (KIP) (Toyamah & Usman, 2004).

Government financial allocations are calculated using a needs-based approach, through determining the number of students in each geographic area and the figure is passed on to local governments. Community and household contributions are added to this budget. Educational institutions are authorized to collect education funds from the community and households for specific purposes. These funds include legal funds (routine funds), Education Development Donations (SPP), school committee donations, donations, and other halal businesses, such as school cooperatives

The fee formation process is carried out before or at the beginning of the school year, where school leaders together with the teacher council form a budget management that is used to conduct budgeting called the School Activity Plan and Budget (RKAS). The CTR is then submitted to the work unit that conducts supervision and coaching. This is known as the Technical Implementation Unit (UPTD) of the District Education Office. They are tasked with obtaining approvals/suggestions for improvement. Furthermore, the RKAS is submitted to the school committee as a partner school institution to obtain approval for the amount of education fees. After meeting the requirements and being approved, the RKAS is legal to operate.

The central government provides a special financial transfer system to allocate the national education budget. Between local and village governments, the system is called TKDD. In total there are four budget allocation systems: (a) the General Transfer

Fund consisting of a general allocation fund and a profit sharing fund; (b) Special Transfer Funds; (c) Regional Incentive Funds; and (d) the Special Autonomy Fund. The last two funds are specifically for the education sector. In the Special Transfer Fund, there are two systems of funds. Special allocation funds for physical and non-physical education are called DAK. The physical DAK aims to accelerate the provision of public infrastructure and facilities in the form of construction and rehabilitation of classrooms. Non-physical DAK includes the BOS Fund; ECCE BOP Fund; Operational Assistance for the Implementation of Equality Education, Professional Allowances and Additional Income for Regional Civil Service Teachers; Implementation of Museum and Cultural Park Operational Assistance; and funds for capacity building for cooperatives (Arwildayanto, n.d.).

Schools are required to report general and auxiliary cash books, bank auxiliary books, tax books and other necessary documents. Any report made by the school must be signed jointly by the treasurer, principal and school committee, before approval by the local government. After that, the local government absorbs the collected reports into its own report called the Local Government Financial Statements (LKPD). This final report is then submitted to the Audit Board of the Republic of Indonesia (BKP). BKP audits all financial statements submitted by regional, provincial, district, and city governments. After conducting the audit, BPK publishes a Summary of Semester Audit Results twice a year. improvements related to BOS funds. This audit summary provides an objective opinion on the financial statements and internal control system of education funds. The audit process ensures that special attention is focused on BOS funds and the allocation of College Affirmation Scholarship funds. This approach also provides recommendations for improvements related to BOS funds.

But from these programs, the standard of financing for basic education in each region is different due to the regional economic concept that legitimizes differences in basic education financing, even though basic education is of national standard, but it is intended to adjust regional capabilities, but it is not in line with the equity of education services affected by education financing, especially for regions that are still lagging behind (Besar, 2015). Furthermore, PP No. 38 of 2008 also states that regional education offices can implement basic education based on local capabilities by setting policies, but standardization of education financing is needed so that the allocation of funding for education can be given evenly from various sources such as (Hartono, 2015) :

- State revenues derived from taxes;
- State income derived from non-tax;
- The profit yield of a particular sector of production;
- Income derived from grants and gifts, as well as assistance both from within and outside the country

This education can be caused by obstacles in implementing regional autonomy in the field of education from each region so that financing for basic education is uneven, as follows:

1. The budget system in Indonesia's basic education system is complicated, rigid, bureaucratic involving various agencies that have their own interests. The existence of regional autonomy is enforced to simplify the process of financing basic education, but there are various problems in terms of budget disbursement so that the allocation of funding is not on target
2. There are differences in the conditions of each region which of course there are differences in basic

education financing standards, because it is undeniable that some regions in the territory of Indonesia are still categorized as underdeveloped areas and do not have an advanced education system as well as different basic education financing standards.

3. The allocation of education budgets in different regions so that there is an uneven distribution in the provision of basic education financing in each region that is unfair and inefficient and even the existence of KKN which causes the condition of the education budget in many regions to be left behind and not according to standards that affect various school programs that cannot be implemented properly

Thus, a uniform School Budget Plan (RAPBS) is needed in each region as a design for basic education financing so that the financing can be arranged and allocated according to its usefulness so that it can run effectively and efficiently so that basic education in Indonesia can progress and develop because with the effectiveness of the financing it can also improve the quality of education itself which will have implications for improving the quality of Indonesian human resources.

The limitations in this study are the authority and policy of the central and local governments so that they are dynamic so that this study is expected to provide input related to the mechanism of basic education financing standards to realize the improvement of education quality in Indonesia. In addition, education financing standards in each region are different due to the concept of regional autonomy, so the reference materials used are similar research.

Conclusion

Basic education standards in Indonesia adhere to the education autonomy system, where the national education system is the authority of the central government, but its implementation is returned to their respective regions. This makes the problem of basic education financing standards that vary from region to region, which causes regions that do not have good basic education budget management, the quality of education and the implementation of education programs held are also not the same as other regions. Therefore, basic education financing standards are needed so that funding for basic education is given evenly to elementary schools in various regions by considering the needs of their own regions based on the authority of the education office in each region but the standards provided from the center, so that there are financing standards that can improve the quality of basic education in Indonesia

Bibliography

- Aflaha, A., Purbaya, D., Juheri, D., & Barlian, U. C. (2021). Analysis of Education Financing Standards. *MASILE*, 2(1), 24–59.
- Armida, A. (2011). Education Financing Model in Indonesia. *Jakarta: Academic Media*.
- Arwildayanto, L. (n.d.). N., & Sumar, WT (2017). *Financial Management and Education Financing*. *Padjadjaran: Widya Padjadjaran*.
- Besar, P. P. J. G. (2015). *Education Reform in the Regional Automoti Age*.
- Hartono, H. (2015). Educational Autonomy. *Potensia: Journal of Islamic Education*, 1(1), 51–66.
- Karno, E. (2017). Education Responsive Government: A Study of the “Smart Sultraku Program” in Southeast Sulawesi. *Shautut Tarbiyah*, 22(2), 18–38.
- Mauluddin, U., Matsum, J. H., & Asriati, N. (2014). Implementation of

- Education Financing Standards by the Head of SDN Se Sungai Raya Islands District. *Jurnal Education and Equatorial Learning (JPPK)*, 3(12).
- Putra, R. E., & Valentina, T. R. (2010). Education Financing in the Regional Autonomy Era: A Case Study in Solok Regency. *Jurnal Democracy*, 9(1).
- Rida Fironika, K. (2011). Education financing in Indonesia. *Scientific Journal of Basic Education*, 26(1), 43–63.
- Shafratunnisa, F. (2015). *Application of the principles of transparency and accountability in financial management to stakeholders in SD Islam Binakheir*.
- Toyamah, N., & Usman, S. (2004). Education Budget Allocation in the Regional Autonomy Era: Implications for Basic Education Service Management. *Education Budget Allocation in the Era of Regional Autonomy: Its Implications on Basic Education Service Management*. Laporan Lapangan SMERU. Lembaga Penelitian SMERU, Jakarta.
- BOS . (2020). *Disbursement Report*, diakses pada <https://bos.kemdikbud.go.id/rekap/pencairan>