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Educational Financing and Welfare (On the University of Indonesia Campus)

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Abstrak

Pembiayaan pendidikan merupakan salah satu cara agar proses penyelenggaraan pendidikan dapat terlaksana secara efektif dan efisien. Pembiayaan pendidikan merupakan dana yang diberikan kepada sekolah untuk memperlancar setiap kegiatan proses pembelajaran di sekolah, dan berbagai kebutuhan dalam penyelenggaraan pendidikan. Pembiayaan pendidikan merupakan komponen penting dan tidak terpisahkan dalam penyelenggaraan proses belajar-mengajar-penelitian-layanan pada pendidikan tinggi di tingkat universitas. Dalam rangka pembentukan potensi Sumber Daya Manusia (SDM), penggunaan anggaran atau pembiayaan pendidikan secara efektif dan efisien dapat menghasilkan sumber daya manusia yang tepat guna dan berhasil. Teknik pengumpulan data yang digunakan dalam penelitian ini antara lain: wawancara, observasi langsung dan studi dokumentasi. Penelitian kualitatif merupakan teknik pengumpulan data yang lebih menitikberatkan pada observasi partisipatif, wawancara mendalam dan dokumentasi.

Kata Kunci: *Kesejahteraan, Pendidikan, Pembiayaan*

Abstrak

Education financing is one way so that the process of providing education can be carried out effectively and efficiently. Education financing is funds provided to schools to facilitate every learning process activity in schools, and various needs in the implementation of education. Education financing is an important and inseparable component in the implementation of the teaching-learning-research-service process in higher education at the university level. In the context of forming human resource (HR) potential, effective and efficient use of the education budget or financing can produce human resources that are appropriate and successful. Data collection techniques used in this research include: interviews, direct observation and documentation studies. Qualitative research is a data collection technique that focuses more on participant observation, in-depth interviews and documentation.

Keyword: *Welfare, Education, Financing*

INTRODUCTION

The quality of a country can be seen from the achievements of several factors, including the educational factor. School is a place of education. School is an institution which is prepared to be able to provide quality human resources for employment needs. Quality human resources will improve the quality of a country. Therefore, efforts to improve the quality of natural resources cannot be separated from education. Schools are formal institutions entrusted with the task of educating. The role of schools is very large as a means of exchanging ideas among students. Teachers must try to ensure that the lessons given are always sufficient to attract children's interest, because it is not uncommon for children to think that the lessons given to them by the teacher are not useful. The teacher's job, which is solely to teach, has now departed from these rules. Teachers must educate, that is, they must develop students into mature, responsible human beings. Only with this can all aspects of a child's personality develop.

This is reinforced by the definition of education as stated in the SISDIKNAS Law No. 20 of 2003 that education is a planned conscious effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble morals, and skills needed by himself, society, nation and state. In a simple and general sense, the meaning of education is a human effort to grow and develop potentials, both physical and spiritual, in accordance with the values and norms that exist in society (Yayan Alpian, 2016: 68).

In order for the educational process to take place as well as possible and be as prosperous as possible, special attention needs to be paid to financing. Financing is important for educational prosperity. Financing is an element that absolutely must be available. For example, the government of the Republic of Indonesia, in accordance with the mandate of the law, has annually declared an education budget allocation of at least 20% of the total State Revenue and Expenditure Budget (APBN), likewise every year regional governments set budgets for education such as teacher salaries and education staff salaries. others in the area (Lias Hasibuan, 2016:8)

Quality education is an expensive investment. Public awareness to bear the costs of education will essentially give the community the strength to be responsible for the provision of education. Education is seen as a public sector that can serve society with various teaching, guidance and training needed by students. Implementation of Government Regulation no. 19 of 2005 has implications for the need to develop financing standards which include standardization of education cost components which include operational costs, investment costs and personal costs. It is further stated that the standards

for educational unit costs are determined by Ministerial Regulation based on the Agency's proposal.

National Education Standards (BSNP). It is hoped that this education financing standard can be used as a reference in the implementation of education in every elementary school (SD), junior high school (SMP), and senior high school (SMA) throughout Indonesia. Implicitly, Allah SWT has touched on the issue of financing in education.

Problem Limitations And Problem Formulation

The author will limit the problem, namely that it is feared that limited educational costs will reduce the quality of education and minimize efficiency and inequality. Both exploring sources of costs and allocating funds. Therefore, researchers want to obtain an overview of the management of education financing at the University of Indonesia with research entitled "Education Financing and Welfare" at the University of Indonesia.

The problem formulation is:

- What are the sources of funding at the University of Indonesia?
- How is the development of funds and types of funds at the University of Indonesia?
- How are institutional fees used at the University of Indonesia?
- How are the operational costs of financing management at the University of Indonesia?
- How are the facilities and infrastructure funded at the University of Indonesia?
- How is HR education funded at the University of Indonesia?

Education Financing Management

The process of providing education in educational units needs to be supported by adequate funding to ensure the smooth running of the various activities being held. Education financing basically focuses on efforts to distribute the benefits of education and the burdens that must be borne by society.

In general, education financing is a complexity, in which there will be interconnections in each component, which ranges from micro (educational units) to macro (national), which includes sources of educational financing, allocation systems and mechanisms, effectiveness and efficiency in its use, accountability for results as measured by changes that occur at all levels, especially educational institutions, and problems that are still related to education financing, so special studies are needed to more specifically understand this education financing.

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Planning is very helpful in determining goals in achieving funding in schools related to educational operations. In essence, planning is the process of initiating various goals, strategic boundaries, policies and also very detailed plans in achieving them, organizational achievements to implement decisions and also includes performance reviews and also feedback in terms of the introduction of new planning cycles. Education financing has a very important role in the ongoing educational process, financing as a supporting factor. The learning process at school will run and be implemented optimally if the objectives will be achieved and meet the requirements that have been determined in accordance with the plan. Education financing is a joint responsibility between the Government, Regional Government and the Community. The government is also making efforts to improve the quality of education, one of which is through funding in the form of School Operational Assistance (BOS), Regional School Operational Assistance (BOSDA), Educational Operational Assistance (BOP), Special Allocation Funds (DAK) and so on. Education financing is an interrelated relationship in which there are micro and macro components in the education unit. each component has a different function but has the same final goal.

Financing Management Process

Nafarin (2009:4) suggests that there are four functions of management, namely planning, organizing, implementing and supervising. Planning includes organizing and budgeting. Planning is the process of preparing a plan so that the plan is the result planning. The planning process includes strategy formulation, strategic planning, program preparation, and budgeting, so budgeting is the fourth stage in the strategic management system. Organizing is a process of "Educational Welfare".

Arranging the organization so that the organization is the result of organizing. Budgeting is the process of preparing a budget so that the budget *is the* result (part) of budgeting. Blocher, et. al (200:2-3) states that the function of cost management includes: strategic management, planning and decision making, management and operational control, and preparation of financial reports. Apart from that, Arikunto (2008:317) believes

that financing activities include three things, namely: (1) *budgeting* (preparing the budget); (2) *accounting* (bookkeeping); and (3) *auditing* (examination).

In the General Provisions, and article 1 paragraph (3) of the Republic of Indonesia Government Regulation Number 48 of 2008 concerning Education Funding, it is explained that education funds are financial resources provided to organize and manage education. Meanwhile, education funding is the provision of financial resources needed for the implementation and management of education. Education funds owned by educational institutions must be managed according to their needs. Often the funds owned by educational institutions are limited or lacking, so educational institutions must make a list of expenditure budgets according to the priority needs of educational institutions.

Regarding education funding, the legal umbrella is Law Number 20 of 2003 concerning the National Education System in Article 46 which states that education funding is the joint responsibility of the Government, regional governments and the community. Furthermore, Article 47 states that sources of education funding are determined based on the principles of justice, adequacy and sustainability. The meaning of the principle of justice here is that funding sources are determined based on the capabilities of the local community concerned, regional government, the Government, and other sources of educational costs. Likewise, the principle of sufficiency is that the funds for providing education are sufficient to finance the provision of quality education as stipulated in the National Education Standards (Government Regulation Number 19 of 2005). Meanwhile, the principle of sustainability here is that education funds are allocated a minimum of 20% of the State Revenue and Expenditure Budget (APBN) in the education sector. It also requires provincial, district and city regional governments to also budget education funds of at least 20% of the Regional Revenue and Expenditure Budget (APBD). (see UU-SPN Number 20/2003).

Based on the theory that has been put forward, what is meant by education financing management is the process of managing higher education costs involving exploring sources of funds and their use. In institutions and operational financing as well as human resource welfare. The indicators are:

1. Procurement of funding sources
2. Fund development
3. Use of institutional/institutional costs to finance management operations
4. Financing educational facilities and infrastructure
5. Educational HR financing.

Manajemen Keuangan dalam Siklus Manajemen Lembaga Pendidikan

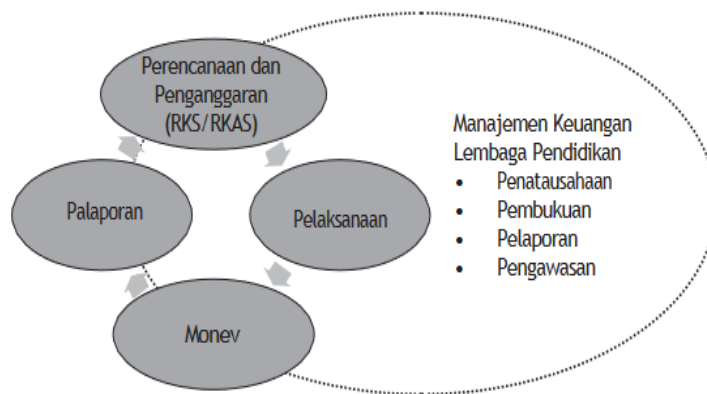


Figure 1. Educational Institution Management Cycle

RESEARCH METHOD

Qualitative descriptive research. Qualitative descriptive research is a research method that aims to describe in a complete and in-depth way the social reality and various phenomena that occur in society which are the subject of research so that the characteristics, character, characteristics and models of these phenomena are depicted (Wina Sanjaya, 2016:68)

This research was conducted at the University of Indonesia (UI) as the data source in this research were financial staff who worked directly at the financial directorate of UI education financing. Case study data sources consist of documents, archival notes, interview results, direct observation and participant observation and physical devices (Sugiyono, 2016:74).

Data collection techniques used in this research include: interviews, direct observation and documentation studies. Qualitative research is a data collection technique that focuses more on *participant observation*, *in-depth interviews* and documentation. The use of qualitative research has several reasons, including (1) this research is not intended to test a theory or concept, but rather describes the real conditions that occur in relation to the financing and welfare management process of education at the University of Indonesia (UI), so that the mindset used is inductive, namely that the data search is not intended to prove a hypothesis that has been formulated before the research is carried out; (2) in accordance with the characteristics of the problem formulation and research objectives, then the way to obtain data for these purposes, the researcher as an instrument and as a data collector goes down to the research object and the researcher carries out his activities. This is one of the characteristics or characteristics of qualitative research.

RESULT AND DISCUSSION

Analysis of Planning Data on The UI Campus

1. Understanding Planning

Planning is determining the work that must be carried out by group members in order to achieve the set goals. Planning includes decision making activities, because it includes the selection of decision alternatives. The ability to organize and look ahead is needed in order to formulate a pattern of a set of actions in the future. In the interviews that were conducted, UI's education financing planning was part of the procurement of funding sources.

2. Data Analysis of Educational Financing Sources at UI

The funding sources at UI are:

- a. DIPA APBN, specifically only civil servant salaries
- b. BOPTN/BPPTN, depending on the funds received. Currently it is only enough to pay CS, security guard and electricity
- c. Community Funds (BP), this is the core operational fund of PTN BH. Most of the salaries of non-PNS employees and almost all university operations
- d. Community funds (non BP) are part of the additional operational costs.

As for the development of funds at UI, namely from deposits, then MMA, the name of the product from the bank (*deposit on call*). This means that the rule from there is that you cannot invest with high risk, so up to now there are no safe bonus shares, only deposits every 1 month, 2 months if we make deposits on call every week. There are also endowment funds that we can use as mutual funds. For salary payments, we at UI also use BNI. Although, UI has 8 banks. When students pay, we have BNI, CIMB Niaga, Permata, Mandiri, BRI, BSI, Bukopin, etc. in general.

From these funding sources, UI has carried out part of the financing planning. This is in line with planning management theory which states that you should look for alternative decision making options. This implies that expenditure in spending the education financing budget is carried out carefully and according to plan . These sources of education financing funds, the goals to be achieved in education financing planning can be realized with all the power and effort with existing facilities, which means that each university must determine plans that are priorities for comprehensive education financing. This is in accordance with the theory which states that planning is a process of preparing a series of decisions to take action in the future which is directed towards achieving goals with optimal means. A financing planning structure that accommodates all needs will have an impact on the

effectiveness and efficiency of using the financing budget so that the desired educational goals at UI run smoothly and are achieved.

Analysis of Organizing Data on The UI Campus

1. Understanding Organizing

Organizing includes: 1) dividing the components of activities that will be used to achieve goals into groups, 2) distributing tasks to a manager to carry out these groupings, 3) determining authority between groups or organizational units.

The organizing function is closely related to human resources, so that assignment to organizational units is included as part of the organizing element.

2. Analysis of Financing Use Data at UI

At UI, there are no organizations outside student affairs. Student organizations usually depend on the faculty. Each dean except BEM UI. Organizations under the Faculty definitely receive financial assistance from the faculty. That's what is called an organization. There are many UI institutions such as study centers, applied psychology, etc. Institutions at UI are UKK (Special Work Units) in particular, which are management institutions. Some UKKs have *full* facilities and some have limited facilities. It is called full because it manages itself and makes its own reports. If it is still limited, he still joins UI's financial report. The difference is from the money (capital turnover), if it is big, it will usually stand alone. Here UKK has around 53 organizations.

In management operational financing, UI operational funds come from DIPA APBN, specifically civil servant salaries, BOPTN/BPPTN depending on the funds received. Currently it is only enough to pay for CS, security guards and electricity. Community Funds (BP) are the core operational funds of PTN BH. Salaries for non-PNS employees and almost all university operations, Community Funds (Non BP). For *variable costs*, UI doesn't mean much and for those costs, UI plays *Deposit on call* every weekend.

This is in accordance with the theory put forward by Terry in Ali Mufron, that organizing is carried out to collect and organize all the resources required in the plan, especially human resources, so that activities to achieve the goals that have been set can be carried out effectively and efficiently. According to the author, this theoretical opinion is appropriate and based on research data, theoretical data and researchers' opinions, organizing education financing certainly needs to pay attention to the availability of resources and utilize everything that already exists as consideration for organizing programs that will later be implemented so that there are no complications (Ali Mufron, 2013) and can be reached by program implementers, in this case UI stakeholders.

Analysis of Implementation Data on Financing at UI

1. Understanding Implementation

Implementation is an activity to mobilize people to people in an organization so they can work to achieve a goal that has become the organization's goal. Actuating is one of the management functions coined by George R. Terry. Basically there are many opinions regarding management functions, but it can be understood that the Terry function is the one most often used in understanding management functions.

The purpose of this implementation is the effort or action of the leader in order to generate will and make subordinates know their work, so that they consciously carry out their duties in accordance with a previously determined plan.

2. Analysis of HR Financing Data at UI

Facilities and infrastructure (sarpras) are divided into 2, namely damas and BTPTN. Depends on what the application is for. In the past, applications for funds could be large and you could get a share for security guards and *cleaning services*. However, every year BTPTN's income decreases due to cuts. Finally because funding for security guards was lost, etc. So that BOP funding (Funding Operational Costs) is forced to be "independent". BP funds from small and above must also be budgeted. Usually income from BP is possible but there are ties, for example, from the ministry for scholarships, research or from companies usually as sponsorship for activities A, B, C etc. For human resources, every semester there is assistance and there will be a study period that ends in 3 years, so the service bond period is 7 years and that is stated in the contract agreement.

From field data, theoretical data, and researchers' opinions, it can be confirmed that *actuating* is an education budget implementation process that involves implementers acting appropriately according to plans that have been formulated, with coordination mechanisms and applicable technical instructions. In the book, Saefullah explains that actuating is an activity that moves and ensures that workers/executors carry out their duties and obligations. To be able to carry out the task, the implementer must be able to understand the task, be able to communicate well, know the prices of goods, and be honest. Starting from this, the program's results will show the extent to which education financing planning at UI is successful.

CONCLUSION

Education financing is one way so that the process of providing education can be carried out effectively and efficiently. Education financing is funds provided to schools to facilitate every learning process activity in schools, and various needs in the implementation of education. Education financing is an important and inseparable component in the implementation of the teaching-learning-research-service process in higher education at the university level. In the context of forming human resource (HR) potential, effective and efficient use of the education budget or financing can produce human resources that are appropriate and successful.

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