

Education Funding Policy in Indonesia

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Abstract

The writing explaining the report on the use of finance and accountability must be clear so that it can make it easier for interested parties to find out the financial condition of the school. Financial transparency is very much needed in order to increase the support of parents, the community and the government in the implementation of all educational programs in educational institutions. Besides that, transparency can create an attitude of mutual trust between the government, the community, parents of students and citizens of educational institutions. Through the provision of information and guaranteeing the ease of obtaining accurate and adequate information, the smooth running of the educational process can take place simultaneously and responsibly.

Key Words: *Policy, education, funding*

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I. INTRODUCTION

In many countries around the world, government is still the most important source of education funding. Even in developed countries where the level of welfare of the people is high enough to finance the education sector themselves, the government's contribution to education funding is still quite large and cannot be completely ignored. In the Republic of Indonesia, Law Number 20 of 2003 concerning the National Education System states that the Government is responsible for providing the education budget as regulated in Article 31 paragraph (4) of the 1945 Constitution of the Republic of Indonesia.

Education funding has an important role in the administration of education. An adequate amount of education funds guarantees the implementation of quality education. Education funding in Indonesia has not been allocated efficiently and effectively. The Ministry of Education and Culture's Research and Development Center for Educational Data and Information (2002) groups the sources of education funds into seven main sources, namely: (1) Central Government; (2) Regency/City Government which is used for personnel expenditure, goods and maintenance expenditure as well as from power and services; (3) educational foundations (private) used for employee salaries, operations, maintenance, and administration; (4) non-educational private institutions; (5) parents of students in the form of entry fees, school fees, BP3/POMG, Ebtanas/other tests and extra-curricular fees; (6) special production units for SMK; and (7) other sources of funds (DBO).

This paper will briefly describe several government policies regarding education funding in Indonesia, the main reference in writing this paper is the book on the National Education System Law which was compiled by the government. Both those compiled by the Ministry of Education and Culture and those compiled by the Ministry of Religion of the Republic of Indonesia.

II. DISCUSSION

1. Education Fund Management Institute

One form of politics and government policies regarding education funding in Indonesia is about the allocation of the APBN for education funds of 20%, the funds allocated by the government are managed by two ministries, namely the Ministry of Education and Culture and the Ministry of Religion in charge of education issues. Below will be described the budget data managed by the two ministries based on the government policies:

a. Ministry of Education and Culture

Education funds managed by the Ministry of Education and Culture consist of routine funds of Rp. 5.981 trillion (30.77%) and development funds of Rp. 13.459 trillion (69.23%). The routine funds are allocated to the Directorate General of Higher Education (Ditjen Dikti) in the amount of IDR4.106 trillion (68.6%), the Secretariat General (Setjen) IDR1.553 trillion (26%), the Directorate General of Primary and Secondary

Education (Ditjen Dikdasmen) IDR181 .45 billion (3.03%), Directorate General of Non-School Education and Youth (Directorate General of PLSP) Rp53.64 billion (0.90%), Inspectorate General (Itjen) Rp31,557 billion (0.53%), Directorate General (Directorate General) of Sports Rp. 29.336 billion (0.5%), and the Research and Development Agency (Balitbang) Rp. 26.172 billion (0.45%).

Meanwhile, development funds were managed by the Directorate General of Primary and Secondary Education of Rp. 9.642 trillion (71.64%), Ditjen Dikti of Rp. 2.654 trillion (19.72%), Secretariat General of Rp. 158 billion (1.17%), IG of Rp. 24.5 billion (0.18%), Directorate General of PLSP Rp744.959 billion (5.54%), Directorate General of Sports Rp150 billion (1.11%), and Balitbang Rp84.5 billion (0.63%). Thus, overall, more than half of Rp9.824 trillion (50.53%) of funds in the Ministry of Education and Culture are managed by the Directorate General of Education and Culture, Rp6.76 trillion (34.78%) is managed by the Directorate General of Higher Education, Rp1.711 trillion (8.80%) was managed by the Secretariat General, Rp799 billion (4.11%) was managed by the Ditjen PLSP, Rp179.34 billion (0.92%) was managed by the Directorate General of Sports, and Rp56.06 billion (0.29%) was managed by the IG.

Of the total routine education funds of Rp5.981 trillion, what can be identified as being allocated for education targets is Rp3,078 trillion (52.46%), which is allocated by the Directorate General of Higher Education to state universities, and the remaining Rp2, 904 trillion (48.54%) were allegedly used by units in the Ministry of Education and Culture for education management in the form of personnel expenditures, goods expenditures, and education management activities. Of the total education development funds, Rp 4.574 trillion (34%) was allocated directly for education targets in the form of block grants by the Directorate General of Basic Education, Directorate General of Higher Education, and Directorate General of PLSP; Rp6,992 trillion (38%) was allocated to the Education Office and other central institutions in all provinces and districts/cities as deconcentration funds, and Rp1,893 trillion (14%) was allegedly used for the management of deconcentration projects at the Directorate General of Education, Directorate General of Higher Education, and PLSP Directorate General. (Table 4). The provision of block grants to educational targets is carried out through various projects, most of which are in the Directorate General of Primary and Secondary Education, in the form of, among others: Special Student Assistance (BKM), Teacher Special Assistance (BKG), USB self-help assistance for the establishment of new schools, compensation assistance self-help RKB for the construction of new classes, programs for providing talent and achievement scholarships, quality self-help assistance for quality facilities and infrastructure, quality management operational assistance (BOMM), and Broad Based Education Life Skills education programs.

In a decentralized system, the type of assistance provided by the Central Government to education units as described above is actually the task of the district/city government. Therefore, this funding policy creates overlapping and ambiguous responsibilities between the Central Government, Provincial Governments, and Regency/Municipal Governments. In addition, the mechanism for disbursing aid through multiple projects can lead to overlap, unequal distribution of education targets, and increased administrative or management costs.

Of the total deconcentration funds of Rp6,992 trillion, by the Education Office and other central institutions throughout the province, Rp5,079 trillion (72.64%) was allocated to education targets, Rp785.7 billion was allocated to all District/City Education Offices. (11.24%), and Rp1.127 trillion (16.12%). Of the education deconcentration funds managed by the District/City Office of Rp785.7 billion, Rp707.1 billion (90%) was allocated to education targets and the remaining Rp78.6 billion (10%) was used for deconcentration project management at the District Education Office. /City.

Deconcentration funds provided by the Provincial and Regency/Municipal Education Offices for education targets are also carried out through many projects in various forms, such as those carried out by the Ministry of Education and Culture.

By combining the proportion of the allocation of funds between education goals and education management in the routine funds and development funds as described above, it can be estimated the proportion of the allocation of funds between for education goals and for education management in funds managed by the Ministry of Education and Culture as shown in Table 5. From The total education fund managed by the Ministry of Education and Culture is Rp. 19.441 trillion, 34.27 percent of which is used for education management and 65.73 percent is used for educational goals. The proportion of allocation for this management is far too large and shows inefficiency in the management of education funds and results in a reduction in the receipt of education funds for education targets.

b. Ministry of Religion

Education funds managed by the Ministry of Religion amounted to Rp.4.713 trillion, consisting of routine funds of Rp.2.550 trillion (54.11%) and development funds of Rp.2.163 trillion (45.89%). Of the total routine education funds at the Ministry of Religion of Rp2.550 trillion, Rp1.892 trillion (74.20%) was allocated to education targets in the form of educator salaries and the remaining Rp658 billion (25.80%) was used for education management in the form of personnel expenditures, goods expenditures, and management activities both at the Central Ministry of Religion and at the Regional Offices (Kanwil) of the Provincial Ministry of

Religion and the Regency/City Offices of the Ministry of Religion (KanKemenag). Of the total education development funds at the Ministry of Religion of Rp. 2.163 trillion, Rp. 670.3 billion (31%) was allocated to education targets, Rp. 1.267 trillion (58.58%) was allocated to all Provincial Offices of the Ministry of Religion as deconcentration funds, and the rest Rp226.8 billion (10.49%) was used for deconcentration project management at the Central Ministry of Religion. (Table 6). As was the case at the Ministry of Education and Culture, the provision of block grants to educational targets within the Ministry of Religion was carried out through various projects in the form of, among others: Student Special Assistance (BKM), Teacher Special Assistance (BKG), USB self-help assistance for the establishment of new schools, RKB self-help assistance for the construction of new classes, talent and achievement scholarship programs, quality self-help assistance for quality facilities and infrastructure, quality management operational assistance (BOMM), and Broad Based Education Life Skills education programs.

Of the total education deconcentration funds in all Provincial Offices of the Ministry of Religion of IDR 1,267 trillion, by the Provincial Offices of the Ministry of Religion allocated to education targets amounting to IDR 571,670 billion (45.12%), allocated to all Regency / City Offices of Religion in Indonesia amounting to IDR 355,013 billion (28.02%) and the remaining Rp340,316 billion (26.86%) was used for deconcentration project management. Of the total education deconcentration funds in all regencies/cities of the Ministry of Religion in Indonesia amounting to Rp. 355,013 billion, Rp. 174.761 billion (48.10%) was allocated to education targets and Rp. 184.252 billion (51.90%) was allocated to the education management of the Ministry of Religion. Regency/City. The deconcentration funds provided by the Provincial Offices of Ministry of Religion and District/Municipal Offices of Religious Affairs for education targets are also carried out through many projects in various forms, such as those carried out by the Ministry of Religion.

By combining the proportion of intermediate funds allocated for education goals and education management in the routine funds and development funds managed by the Ministry of Religion as described above, it is possible to estimate the proportion of intermediate funds allocated for education targets and for education management in the funds managed by the Ministry of Religion. Of the total education funds managed by the Ministry of Religion of Rp.4.713 trillion, 29.89 percent was used for education management and 79.11 percent was used for education targets. The proportion of education fund allocation for this management is too large and shows inefficiency in the management of education funds and results in a reduction in the receipt of education funds for education targets.

c. Teacher Certification

The politics or policy of the government of the republic of Indonesia regarding education funding is the existence of a law on teacher certification, this government regulation can be seen as described below;

Regulation of the Minister of National Education of the Republic of Indonesia Number 18 of 2007 concerning Certification for Teachers in Position

By the grace of God Almighty, Minister of National Education,

Considering:

- a) Whereas based on article 82 paragraph (1) of Law Number 14 of 2005 concerning Teachers and Lecturers, the Government is obliged to start implementing the educator certification program no later than 12 months from the enactment of the Law;
- b) Whereas the Government Regulation mandated in Article 11 of Law Number 14 of 2005 concerning Teachers and Lecturers has not yet been issued;
- c) That the government's task in the certification program for teachers should not stop on the grounds that government regulations have not been stipulated as the basis for implementing certification for teachers;
- d) That in order to fill the legal void in the implementation of the certification program for in-service teachers, it is necessary to stipulate a Regulation of the Minister of National Education concerning Certification for Teachers in Position;

Remember :

1. Law Number 14 Year 2005 concerning Teachers and Lecturers (State Gazette Year 2005 Number 157, Supplement to State Gazette Number 4586);
2. Presidential Regulation No. 9 of 2005 concerning the Position, Duties, Functions, Authorities, Organizational Structure and Work Procedures of the Indonesian State Ministries, as amended by Presidential Regulation no. 94 of 2006;
3. Decree of the President of the Republic of Indonesia Number 187/M/2004 regarding the Establishment of the United Indonesia Cabinet as amended several times, most recently by Presidential Decree Number 20/P of 2005.

Notice :

Letter of the Minister of Law and Human Rights Number I.U.M.01.02-253 dated March 23, 2007 concerning Legal Fatwas;

Decide

To stipulate: Regulation of the Minister of National Education concerning Certification for In-Service Teachers article 1

Certification for in-service teachers is the process of providing educator certificates for in-service teachers. The certification as referred to in paragraph (1) can be followed by teachers in positions who already have undergraduate academic qualifications (S1) or four diplomas (D-IV). The certification for in-service teachers as referred to in paragraph (1) is carried out by the tertiary institution that organizes the education personnel procurement program that is accredited and determined by the Minister of National Education.

Article 2

Certification for in-service teachers is carried out through a competency test to obtain an educator certificate. The competency test as referred to in paragraph (1) is carried out in the form of a portfolio assessment. The portfolio assessment as referred to in paragraph (2) is an acknowledgment of the teacher's professional experience in the form of an assessment of a collection of documents that describe:

Academic qualifications; education and training;

teaching experience; planning and implementation of learning; assessment from superiors and supervisors;

Academic achievement; professional development work;

participation in scientific forums; organizational experience in the field of education and social; and awards relevant to the field of education. In-service teachers who pass the portfolio assessment as referred to in paragraph (2) will receive an educator certificate.

Teachers in positions who do not pass the portfolio assessment can: carry out activities to complete portfolio documents in order to achieve passing grades; or take part in teacher professional education and training which ends with an exam; The examination as referred to in paragraph (5) letter b includes pedagogic, personality, social, and professional competencies.

In-service teachers who pass the education and professional training of teachers as referred to in paragraph (5) letter b shall receive an educator certificate.

Teachers in positions who have not passed the education and training of the teaching profession as referred to in paragraph (5) letter b are given the opportunity to repeat the examination of education and training materials that have not passed.

Article 3

Universities administering certification for teachers in positions shall provide Student Identification Numbers for certification participants. Universities that administer certification for in-service teachers are required to report any changes regarding students participating in certification to the Director General of Higher Education. Universities that provide certification for in-service teachers are required to report in-service teachers who have received an educator certificate to the Director General of Quality Improvement for Educators and Education Personnel (PMPTK) to obtain a Teacher Registration Number.

Article 4

The Minister of National Education determines the number and quota of certification participants for in-service teachers every year. The Government and Regional Governments in accordance with their respective authorities determine certification participants based on the quota set by the Minister of National Education. The determination of the certification participants as referred to in paragraph (2) is guided by the criteria determined by the Director General of PMPTK.

Article 5

In implementing in-service teacher certification, it refers to the in-service teacher certification guidelines set by the Director General of Higher Education.

Article 6

Civil Servant teachers who are appointed by the Regional Government who already have an educator certificate, a teacher registration number from the Ministry of National Education, and carry out a teacher workload of at least 24 (twenty four) hours face-to-face in one week are entitled to an educator professional allowance of one times the basic salary paid through the General Allocation Fund starting from January of the following year after obtaining an educator certificate.

Civil Servant teachers appointed by the Government who already have an educator certificate, a teacher registration number from the Ministry of National Education, and carry out a teacher workload of at least 24 (twenty four) hours face-to-face in one week are entitled to a one-time educator professional allowance. basic salary paid through the state budget starting in January of the following year after obtaining an educator certificate.

Non-Civil Servant Teachers who are appointed by legal entities providing education who already have an educator certificate, teacher registration number from the Ministry of National Education, and carry out the workload of teachers at least 24 (twenty four) hours face-to-face in one week are entitled to professional allowances educators is equivalent to one time the basic salary of a Civil Servant teacher paid through the Deconcentration Fund commencing from January of the following year after obtaining an educator certificate.

Teachers who carry out workloads outside the provisions as referred to in paragraph (1), paragraph (2), and paragraph (3) shall obtain professional allowance after obtaining written approval from the Minister of National Education or an appointed official.¹

2. Teacher Functional Allowance

Functional allowance program subsidy (STF) is a program for providing subsidies to non-civil servant teachers (GBPNS) appointed by education providers or educational units organized by the community, and carrying out the duties of teaching, guiding, directing, training, and training students and fulfilling the requirements in accordance with laws and regulations. Functional Allowances are given to non-PNS teachers who are appointed by education providers or educational units organized by the community. The criteria for STF recipient teachers are as follows:

- a. Have a unique number of educators and education personnel (NUPTK).
- b. Priority is given to teachers who have teaching hours of more than 24 hours face-to-face per week and were appointed before the enactment of Law Number 14 of 2005 concerning Teachers and Lecturers and teach in educational units organized by the community and proven by a Decree of Appointment issued by the community. education providers;
- c. Preference will be given to teachers who teach subjects that are in accordance with their academic qualifications and are proven in the basic education data system (Dapodik) or through a certificate from the principal and have been verified/ratified by the Provincial/District/City Education Office;
- d. Priority is given to teachers in positions with S-1/D-IV qualifications or teachers in positions who are having the opportunity to increase their academic qualifications to S-1/D-IV.
- e. The teacher referred to in number 2 above who has received functional allowances from the regional government, is still possible to obtain functional allowance subsidies.
- f. Teachers in non-PNS positions who do not have an educator certificate

The government determines the quota for candidates for functional allowance subsidies based on data on recipients of functional allowance subsidies for the 2015 fiscal year for each district/city in accordance with the criteria set out in this Technical Guide. The government determines the nomination of functional allowance subsidy recipients based on valid teacher data from the Dapodikdas.

- a. The government determines prospective teachers who will receive the functional allowance subsidy no later than March 25, 2015 online through the SIM Allowance application, after the Regency/City has verified the candidate for the functional allowance subsidy according to the quota provided.
- b. Prior to the issuance of a decree for the recipient of assistance for the cost of increasing academic qualifications to S-1/D-IV, the teacher can see the completeness of the data and or requirements to receive assistance for the cost of increasing academic qualifications to S-1/D-IV on the website: (Check PTK Info) If there are less requirements, teachers can complete them through the dapodik system in their respective schools
- c. The Directorate of P2TK Dikdas issues a decree for recipients of functional allowance subsidies for prospective teachers who qualify for functional allowance subsidies once a year.
- d. Based on the Decree of the recipient of the functional allowance subsidy, the Directorate of P2TK Dikdas prepares the SPP and SPM files to be submitted to the State Treasury Treasury Office (KPPN). Payment is made in 2 stages.
- e. KPPN reviews and issues a warrant for disbursement of funds (SP2D). Furthermore, the SP2D is sent to the Directorate of P2TK Dikdas as evidence of disbursement of funds.
- f. If there is a data error that causes a return, it will be resolved according to the laws and regulations.

3. Educational Financial Management Principles

By looking at the data above, it can be said that the budget issued by the government for funding education in Indonesia is quite large, but in practice there are still many educational institutions in Indonesia whose situation is very worrying. Both in terms of teacher welfare and in terms of physical buildings. According to the author, the main problem of this worrying situation is the neglect of the principles in managing Islamic education funds. There are many verses in the Qur'an that explain the principles of managing education funds. Among them are the principles of justice, efficiency, transparency, and public accountability.

a. Justice

The principle of justice includes two things, first, justice regarding the distribution of legitimate school fund revenues is recognized by law. Of course the division here is not evenly distributed. However, in accordance with the principle of justice, which is to put something in its place. Second, Justice knows information about financial conditions, both expenditures and income obtained from sources of education funds.

¹ See a copy of the Regulation of the Minister of National Education No. 18 of 2007 concerning Certification for In-service Teachers

By applying the principle of justice, all school members will feel safe and comfortable in carrying out their respective duties. Without the implementation of this principle of justice, it will cause discomfort for all school members, so that neglect of this principle may pose a danger to the operational continuity of an educational institution or school. (M. Quraish Shihab, 2008:127-130)

b. Transparency

Transparency means openness. Transparency in financial management means openness in managing funds for educational activities. In educational institutions, transparent financial management means that there is openness in financial management, namely openness about financial sources and their use, transparency about the details of financial use and accountability.

The report on the use of finance and accountability must be clear so that it can make it easier for interested parties to find out the financial condition of the school. Financial transparency is very much needed in order to increase the support of parents, the community and the government in the implementation of all educational programs in educational institutions. Besides that, transparency can create an attitude of mutual trust between the government, the community, parents of students and citizens of educational institutions. Through the provision of information and guaranteeing the ease of obtaining accurate and adequate information, the smooth running of the educational process can take place simultaneously and responsibly.

Some financial information that is freely known by all school residents and parents of students, for example, is the school income and expenditure budget plan (RAPBS) which can be posted on the bulletin board in the teacher's room or in front of the administrative room so that anyone who needs this information can easily find it. Parents of students can find out how much money the school receives from parents and what purposes the money is used for. Obtaining this information adds to the confidence of parents in the school so that the school will continue to be the dream of the community.

c. Efficiency

Educational efficiency is the link between the utilization of limited educational resources so as to produce high optimization. In other words, efficiency is the best ratio between input and output or between power and output. The power in question includes energy, thought, time and cost. The comparison can be seen from two things: First, in terms of the use of time, energy and costs. Activities can be said to be efficient if the use of time, effort and the smallest possible cost can achieve the specified results. Second, the relationship between the use of time, effort, cost and expected results. Activities can be said to be efficient if the relationship between the use of time, energy, costs and the expected results can be matched.

From the brief description above, it can be seen that a high level of efficiency allows the implementation of excellent services in schools and communities that require adequate results in achieving the expected results. Likewise, using the available resources optimally and responsibly will create public confidence in the school, so that the school will continue to grow and become the foundation of the community to educate their children.

d. Effectiveness

Effectiveness can be defined as the achievement of predetermined goals. Actually, effectiveness does not stop only at the goals that have been achieved, but also comes to the qualitative results associated with achieving the vision of the educational institution. Financial management is said to fulfill the principle of effectiveness if the activities carried out can regulate finances to finance activities in order to achieve the goals of the institution concerned and the qualitative outcomes are in accordance with the predetermined plan.

e. Accountability

Accountability is the condition of a person who is judged by others because of the quality of his performance in completing tasks to achieve the goals for which he is responsible. Accountability is also often interpreted as being responsible for administrative activities in a company or educational institution. Accountability in financial management means that the use of school fees can be accounted for in accordance with predetermined plans. Based on the planning that has been set and the applicable regulations, the school spends money responsibly. Accountability can be made to parents, society and government.

There are three main pillars that are prerequisites for the establishment of accountability; First, there is transparency of school administrators by accepting input and involving various components in managing schools. Second, there are performance standards in each institution that can be measured in carrying out their duties, functions and authorities. Third, there is participation to create a conducive atmosphere in creating public services with easy procedures, low costs and fast service.

III. CONCLUSION

With the data and analysis as stated, several conclusions can be drawn;

Government policies in budgeting education funds are unfair, most of the education funds are managed by the Ministry of Education and Culture, amounting to Rp. 19.440 trillion (76%); the remaining Rp4.713 trillion (19%) was managed by the Ministry of Religion, specifically the Directorate of Madrasah and Islamic Religious Education in Public Schools, the Directorate of Religious Education and Islamic Boarding Schools, and the Directorate of Islamic Religious Higher Education; and Rp1,262 trillion (5%) managed by other ministries and agencies.

There are many forms of government policies that support and encourage the advancement of education in Indonesia, such as policies on teacher certification, teacher inpassing and teacher functional allowances.

The management of education funds in Indonesia is still very weak, so that the large amounts of funds issued by the government have not been able to overcome various educational problems that occur in Indonesia.

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