

Funding Problems in Educational Institution: Morality and Professionality Perspectives

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ABSTRACT

To achieve these educational goals, adequate facilities and infrastructure are needed so that adequate funding is also needed. However, in educational institutions in Indonesia there are still a number of problems related to education funds and funding. The problems that occur in private schools and government schools are generally different. However, in several ways there are similarities. This study aims to review the problems that occur in education funds and funding in Indonesia. This study belongs to library research or library research with a qualitative research type. Based on this study, it was found that several problems that commonly occur with education funds and funding in Indonesia include misappropriation of BOS funds, lack of funding, and low quality of management of education funds. This problem provides an overview of the morality of the fiduciary, the quality of school performance, and professionalism in education.

Problems, Funds, Funding, Education, Education Funds, morality, professionalism

ABSTRAK

Untuk mencapai tujuan pendidikan tersebut diperlukan sarana dan prasarana yang memadai sehingga diperlukan pendanaan yang memadai pula. Namun, di lembaga-lembaga pendidikan di Indonesia masih dijumpai sejumlah problem terkait dengan dana dan pendanaan pendidikan. Problem yang terjadi di sekolah swasta dan sekolah pemerintah umumnya berbeda. Namun, Dalam beberapa hal terdapat kesamaan. Penelitian ini bertujuan untuk mengulas problem-problem yang terjadi pada dana dan pendanaan pendidikan di Indonesia. Kajian ini tergolong ke dalam penelitian kepustakaan atau library research dengan tipe penelitian kualitatif. Berdasarkan kajian ini, diperoleh hasil bahwa beberapa problem yang biasa terjadi pada dana dan pendanaan pendidikan di Indonesia antara lain penyelewengan dana BOS, minimnya pendanaan, dan rendahnya kualitas pengelolaan dana pendidikan. Problem itu memberikan gambaran mengenai moralitas pemegang amanah, kualitas kinerja sekolah, dan profesionalitas dalam dunia pendidikan.

Kata Kunci : Problem, Dana, Pendanaan, Pendidikan, Dana Pendidikan, moralitas, profesionalitas

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INTRODUCTION

Education targets a noble goal, namely developing the potential of the nation's young generation optimally (Central Government, 2003). To achieve these educational goals, adequate facilities and infrastructure are needed, both physical and non-physical. That means that education requires adequate funding. Available funds can support various educational facilities such as buildings that are suitable for use, appropriate learning facilities, various intracurricular and extracurricular activities, and various other activities in a school (Simbolon, 2017). It is difficult to imagine that an educational institution experiences funding problems, whether in the form of minimal availability of funds, poor management, or various forms of misappropriation of educational funds.

However, in fact, we find that in educational institutions in Indonesia, there are still a number of problems related to funding. This illustrates that there is still a need for intensive guidance on the management of education funds, both in relation to how to secure education funds and in relation to the management of existing funds. The lack of funding, especially for private schools that are unable to compete or are isolated, has caused the deterioration of these schools (NAPITUPULU, 2021). Higher education in Indonesia also still receives a low budget compared to UNESCO standards, namely a higher education budget of at least 2% of the APBN, far from what is realized, namely only 0.3% of the APBN (Permana, 2023). On the other hand, corruption in the world of education still occurs, such as the alleged corruption case of PIP funds in Tasikmalaya Regency which caused losses to students in almost 300 schools (Alamsyah, 2023). Meanwhile, poor fund management can cause low school productivity, and can even give rise to new problems in the legal realm. These problems must still be used as material for joint evaluation to achieve good quality education.

There has been quite a lot of research related to the topic of education funding. Existing research examines issues related to educational funding sources in an educational institution (Ridwan & Sakdiyah, 2022). There is also research that examines the issue of education funding from a legal and regulatory perspective (Apriyani et al., 2022). Other studies still revolve around the topics of understanding the management of education funds and their allocation (Mujayaroh & Rohmat, 2020). There has been a lot of research related to the problem of education funding so far, but it is limited to scattered opinions, which still need to be abstracted to make it clearer.

This research aims to complement previous studies on the same topic. This study aims to highlight the problems that occur in educational institutions on funds and financing in Indonesia, although they are still general in nature. This research asks two research questions: what are the problems funding in educational institution?; What is the proposed solution to this problem? It is hoped that the answers to the two questions above can provide a more complete picture of the funding problems in educational institutions (especially schools) and become an offer of solutions that can be interpreted into implementation actions.

RESEARCH METHODS

This study is classified as library research. Its characteristic is that it uses documents as research data (Arikunto, 2007). The paradigm used is qualitative research in which research data is in the form of concepts, theories, reports or descriptions, not numerical statistics (Sugiyono, 2012). The data in this research was obtained from various literatures such as research journals, books and authoritative online articles. The collected data will be sorted, which ones can be used or not. Next, the data was analyzed inductively by creating classifications or categories (Afrizal, 2016).

RESULTS AND DISCUSSION

A. Educational Funds and Funding

Funds and education funding are two different things in terms of meaning. In the Indonesia Dictionary (KBBI), funds are synonymous with "costs or money provided for necessities". While funding means "providing funds" (KBBI, 2023). The two terms "fund" and "funding" related to education are also explained within PP Nomor 48/2008 Concerning Education Funding states 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." (GOVERNMENT REGULATION OF THE REPUBLIC OF INDONESIA NUMBER 48 OF 2008 CONCERNING EDUCATION FUNDING, 2008). Thus, education funds refer to the financial resources needed to provide education, while funding refers to the efforts of the authorized parties to provide education funds.

In a school, education funds come from various sources. In general, education funds come from the government and society. For private schools, education funds can come from the government, community or independent businesses. For education funds that come from the government, one type is in the form of school operational assistance or commonly called BOS. These funds are non-personnel funds that are disbursed to primary and secondary education units (schools) as the realization of compulsory education programs, both private schools and state schools with the provisions stipulated in statutory regulations. Apart from BOS funds, there are also equal BOP funds which are rolled out to finance non-personnel costs for educational learning activities in Package A, Package B and Package C. There are also other funds, namely BOP PAUD, to finance non-personnel operational costs in early childhood education (<https://ditsmp.kemdikbud.go.id/>, 2023).

For BOS funds, in the "Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 8 of 2020 concerning Technical Instructions for Regular School Operational Assistance", the amount of funds disbursed is based on the number of students in the education unit. It is stated in the regulation that "(1) The amount of Regular BOS fund allocation given to recipient schools is calculated based on the unit cost amount multiplied by the number of students. (2) The unit costs as intended in clause (1) are as follows: a. Rp. 900,000.00 (nine hundred thousand rupiahs) per 1 (one) elementary school student every 1 (one) year; b. Rp. 1,100,000.00 (one million one hundred thousand rupiahs) per 1 (one) junior high school student every 1 (one) year; c. Rp. 1,500,000.00 (one million five hundred thousand rupiahs) per 1 (one) high school student every 1 (one) year; d. Rp. 1,600,000.00 (one million six hundred thousand rupiahs) per 1 (one) Vocational School Student every 1 (one) year; and e. Rp 2,000,000.00 (two million rupiahs) per 1 (one) SDLB, SMPLB, SMALB and SLB student every 1 (one) year (Peraturan Menteri Pendidikan Dan Kebudayaan Nomor 8 Tahun 2020 Tentang Petunjuk Teknis Bantuan Operasional Sekolah Reguler, 2020).

For funds originating from the society, the realization can be in the form of tuition fees paid by students at private schools. Private schools can only charge students/parents in accordance with the policy of the school concerned. For state schools, apart from education funds outside of Regular BOS funds, education funds can come from donations or grants that do not conflict with statutory regulations. Charges to students/parents are not permitted. In fact, for the construction of premises in schools, fees are not permitted. This has been regulated in article 181 of the REPUBLIC OF INDONESIA GOVERNMENT REGULATION NUMBER 17 OF 2010 CONCERNING EDUCATION MANAGEMENT AND ORGANIZATION, which states: "Educators and educational staff, both individually and collectively, are prohibited from: a. selling textbooks, teaching materials, teaching materials, uniforms, or

uniform clothing materials in educational units; b. collecting fees for providing study guidance or tutoring to students in educational units; c. do anything, either directly or indirectly, that harms the integrity of the evaluation of student learning outcomes; and/or d. making levies on students, either directly or indirectly, which are contrary to the provisions of statutory regulations" (Government Regulation (PP) Number 17 of 2010 concerning Management and Implementation of Education, 2010).

However, quoted from Andika (2022), "for high school and vocational/equivalent levels organized by the government, both central and regional, levies can be conducted. "This is in accordance with Article 51 clause (4) of Government Regulation Number 48 of 2008 concerning Education Funding, namely levies from students or their parents/guardians which are carried out in accordance with statutory regulations" (Andika, 2022). Thus, not all fees are prohibited from being applied in state education units.

Education funding can also be carried out by the school committee. According to Andika (2022), "The School Committee can raise funds and other educational resources to carry out its function in providing support for personnel, facilities, and infrastructure, as well as educational supervision. Fundraising and other educational resources carried out by the School Committee are in the form of assistance and/or donations, not levies. Then the school committee, in carrying out its task of raising funds and other educational resources from the society, whether individuals/organizations/business world/industrial world or other stakeholders through creative and innovative efforts, is prohibited from levying fees from students or their parents/guardians in educational units. However, fundraising and other educational resources carried out by the School Committee take the form of assistance and/or donations" (Andika, 2022).

B. Funding Problems in Educational Institution

1. Misappropriation of BOS funds

BOS funds intended to achieve eight national education standards apparently have loopholes for their use to be misused by irresponsible individuals. This indicates that the funds that should be used to finance a quality learning process are not on target. News about the misappropriation of BOS funds often appears in the mass media. This action caused a fantastic nominal loss to the country (Alhamidi, 2023). There are various modes. The most common thing is that the school is asked to pay a certain amount of money to the BOS fund manager so that the disbursement of funds is accelerated (CNN Indonesia, 2020). Other methods include inflating funds for photocopies of exam questions and answer sheets, mark ups in the procurement of goods/services, fictitious reports, personal needs, administration money deposits, mark ups on the number of students, and so on (Alhamidi, 2023; Machmudi, 2022).

2. Minimal sources of school income

Cases of minimal school income generally only occur in private schools. This is because in private schools, teacher welfare is largely determined by the funding conditions of the school/foundation. For established private schools, funding is not a problem. However, for small private schools, funding is often an issue. Moreover, the requirements for private schools to receive BOS funds must meet a minimum requirement of 60 students for a period of 3 consecutive years. Some educational observers consider this requirement to be discriminatory. This requirement is considered to be burdensome for small private schools which have been serving the educational community, especially in remote areas where there are no state schools (NAPITUPULU, 2021).

3. Poor fund management

Poor management of education funds can be experienced by both public and private schools. However, fund management in private schools is more flexible than in public schools. For example, in terms of using BOS Funds. Private schools can use 50% of these funds for honorary teacher salaries from the available budget, which cannot be done in public schools. Apart from that, private schools are also given the freedom to impose fees on students/guardians as long as they can be accounted for, while in public schools this does not apply flexibly. Flexibility in managing funds in private schools has positive and negative impacts. The positive side is that the flexibility of fund management provides private schools with the opportunity to be more innovative. However, the freedom to use funds in private schools also provides opportunities for unplanned and inappropriate use of education funds. This really depends on how the leadership/foundation carries out its functions.

C. Morality and Professionalism Perspective

According to Rivai (2011) in Hutagalung () states that performance is the real behavior displayed by each person as a work achievement produced by employees in accordance with their role in the company. The success of an organization in achieving its goals depends on the ability of human resources who carry out work that produces performance within the company (Hutagalung, 2020). Meanwhile, according to Abun et.al (2022), ethics or morals have a big impact on a person's performance in completing their work. Failure of an organization or institution to establish work ethics can cause various deviations including financial management (Abun et al., 2022). Meanwhile, in a study at a hospital conducted by Ferawati et.al (2020), employee performance can be influenced by employee professionalism and work ethics. The better the employee's professionalism and work ethics, the better the employee's performance will be given to every patient who comes. Patients will be happy if every employee has high professionalism and good performance (Ferawati et al., 2020). Here it is clear that a person's performance is largely determined by his ethics or morality and professionalism.

Cases of misappropriation of BOS funds always appear in the news through the media, indicating that there is a problem that must be taken seriously by various parties, especially the government, both central and regional. Misappropriation of funds is similar to the lack of trust of the parties entrusted with the trust. In current terms, this includes criminal acts of corruption that are against the law with the aim of enriching oneself. This problem can be identified by the existence of opportunities coupled with the low morality of the individuals who are given the mandate and authority. Even though legally the perpetrator can be caught in the law according to statutory regulations, the most important thing is to prevent this from happening. Because this happens in the circle of education and the perpetrators are educators as well as leaders (in the case of corruption in BOS funds carried out by individual school principals), the government (Ministry of Education and Culture) needs to make various efforts starting from improving the curriculum which is oriented towards moral formation, recruitment selective educators, and stricter employee recruitment.

As for the problem of minimal education funds experienced by private schools, basically the government has provided BOS funds and other funds. The school must strive to improve the quality of education provision so that it can compete with other schools. Good quality will attract people's interest in sending their children to that school. One of the important things to do is improve school accreditation. Good school accreditation will attract public interest in the school. By increasing the number of students, the school automatically receives

greater funding so that it has the ability to develop educational services and their quality. Apart from that, it is important to continually improve the competence of teachers and education staff so that they become professionals and experts so that they can provide maximum performance in the learning process and carrying out other tasks. Here, professionalism is important factor to be existed in educational institution.

For the problem of poor fund management, what can be done is to recruit employees professionally, avoiding acts of nepotism in education management, for example giving someone a position and title not because of kinship, but because of their ability and suitability for that position. This is important, because nepotism can eliminate opportunities for people with potential and simultaneously risks creating an unprofessional work climate. Professional teachers and employees can be relied on to manage various matters according to their expertise, including education funding matters.

CONCLUSION

Based on this study, several important points can be concluded, including: education funds generally come from the government and the community. Funds originating from the government have been earmarked for public and private schools through BOS funds and other types of funds. Several problems that commonly occur in education funds and financing include misappropriation of BOS funds, lack of funding, and low quality of education fund management. This problem provides an illustration of several important things: regarding the morality of trustees, the quality of schools, and professionalism in the world of education.

This research still has limitations. This research only examines the issue of education funding based on literature studies. There is a need for empirical research regarding problems that occur in education funding using adequate samples so that representative conclusions can be drawn.

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