



## **Education financing management in improving the quality of elementary school education**

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### **Abstract**

The purpose of this study is to describe and analyze the management of education financing in planning, organizing, implementing, controlling, and assessing as well as obstacles, and future expectations in order to improve the quality of education, especially in elementary schools. The theories used in this research are management theory, education financing theory, and education quality theory. The formulation of the problem in this study is how the management of education financing in improving the quality of education in elementary schools in Cirebon district. The limitations of the problem in this study are students, teachers, and infrastructure of elementary schools. The method used in this research is descriptive qualitative analysis research. The results of this study are in the form of hypothetical planning of education financing management in improving the quality of education in elementary schools. The impact of planning this hypothetical model is the

achievement of quality education for elementary schools, so it is feasible to be recommended in elementary schools in Cirebon district. The solution of this research, if renewed, will produce a renewal in the form of improving the quality of education of students in elementary schools. The future hope of this research is to provide a useful financing management model to be able to improve the quality of education of elementary school students.

### **Keywords**

Education financing, qualitative descriptive analysis, elementary school, education financing model, education quality.

### **Introduction**

National education as an institution that handles the development of human resources (HR) is seen as an appropriate investment to form a society that is knowledgeable, mastering technology and has pious values that uphold the nation's morals. With regard to the increase in BOS funds, since January 2009 all primary and junior secondary schools have had to waive school operational costs for their students. The exemption of school fees only applies to schools that still have local standards, but for schools that are used as international standard school programs, the exemption of fees does not apply; the role of the community is still very much needed to be able to achieve the expected targets.

Based on this policy, the consequence is that the central government must bear the entire cost of implementation for basic education, by providing assistance in the form of BOS that is given to all districts and cities in Indonesia. The amount of the BOS funds varies according to regional conditions. For example, the amount for Kabupaten will not be the same as for Kota.

The following are the 5 (five) BOS policies (Free Education Policy, Depdiknas: 2009), namely:

1. BOS unit costs, including BOS Books, per student per year starting in January 2009 increased significantly for primary schools in Kota by Rp 400,000, primary schools in Kabupaten by Rp 397,000, junior high schools in Kota by Rp 575,000, and junior high schools in Kabupaten by Rp 570,000.
2. With the increase in the welfare of civil servant teachers and the increase in BOS starting in January 2009, all public primary and junior secondary schools must exempt students and school operational costs, except RSBI and SBI.
3. Local governments are obliged to control the levying of operational costs in private primary and junior secondary schools so that poor students are free from such levies and there is no excessive levying on well-off students.
4. Local governments are obliged to socialize and implement the 2009 BOS policy and provide legal sanctions for those who violate it.
5. Local governments are obliged to fulfill the shortfall in operational costs from the APBD if BOS and Depdiknas are not sufficient.

On the one hand, schools are required to carry out educational programs that have been determined by the central or regional government at the cost provided by the government, which does not necessarily meet the expected needs of educational development. In an effort to improve educational facilities and infrastructure to increase the capacity of basic education, the West Java Provincial Government has entered into a role sharing agreement for funding rehabilitation and new classrooms for SD/MI and SMP/MTs between the Central Government, which contributes 50% of the total allocation of funds needed, the Provincial Government contributes 30% of the total allocation of funds needed, and District and City Governments contribute 20% and the total allocation of funds needed.

Tabel 1.1. Data Recapitulation of SDN 1 Karangsuwung

<b>Tahun</b>	<b>PD</b>	<b>Rombel</b>	<b>Guru</b>	<b>Pegawai</b>	<b>R. Kelas</b>	<b>R. Lab</b>	<b>R. Perpus</b>
2019/2020 Ganjil	202	7	9	2	7	0	1
2019/2020 Genap	201	7	9	2	7	0	1
2020/2021 Ganjil	200	7	9	2	7	0	1
2020/2021 Genap	177	7	9	2	7	0	1
2021/2022 Ganjil	216	7	8	2	7	0	1
2021/2022 Genap	212	7	8	1	7	0	1

Sumber: Data Pokok Pendidikan Kemendikbud – dapo.kemdikbud.go.id

Based on table 1.1, SDN 1 Karangsuwung does not yet have a laboratory room and in even years 2021/2022 the number of employees consists of 1 employee. In addition, there is a decrease in teachers from 2021/2022 odd and 2021/2022 even by 1 teacher.

Tabel 1.2. Rekapitulasi Data SDN 1 Pabedilan Kidul

<b>Tahun</b>	<b>PD</b>	<b>Rombel</b>	<b>Guru</b>	<b>Pegawai</b>	<b>R. Kelas</b>	<b>R. Lab</b>	<b>R. Perpus</b>
2019/2020 Ganjil	213	7	8	2	6	0	1
2019/2020 Genap	213	7	8	2	6	0	1
2020/2021 Ganjil	203	7	8	2	6	0	1
2020/2021 Genap	180	7	8	2	6	0	1
2021/2022 Ganjil	222	7	8	1	6	0	1
2021/2022 Genap	224	6	7	2	6	0	1

Sumber: Data Pokok Pendidikan Kemendikbud – dapo.kemdikbud.go.id

Based on table 1.2, SDN 1 Pabedilan Kidul has an imbalance between the number of rombel and classrooms from odd 2019/2020 to odd 2021/2022 and also does not yet have a laboratory room. Precisely in the even year 2021/2022 there was a decrease in rombel to 6.

Tabel 1.3. Rekapitulasi Data SDN 2 Cipeujeuh Kulon

<b>Tahun</b>	<b>PD</b>	<b>Rombel</b>	<b>Guru</b>	<b>Pegawai</b>	<b>R. Kelas</b>	<b>R. Lab</b>	<b>R. Perpus</b>
2019/2020 Ganjil	309	10	12	3	8	0	1
2019/2020 Genap	309	11	11	4	8	0	1
2020/2021 Ganjil	302	12	11	4	8	0	1
2020/2021 Genap	251	12	10	3	8	0	1
2021/2022 Ganjil	292	12	10	3	8	0	1
2021/2022 Genap	293	12	13	3	8	0	1

Sumber: Data Pokok Pendidikan Kemendikbud – dapo.kemdikbud.go.id

Based on table 1.3, SDN 2 Cipeujeuh Kulon does not yet have a laboratory room and there is an imbalance between the number of rombel and classrooms.

Tabel 1.4 Rekapitulasi Dana BOS SDN Kabupaten Cirebon

<b>Tahun</b>	<b>Tahap</b>	<b>Jenis BOS</b>	<b>Pencairan (Rp)</b>
2019	-	-	-
2020	1	Reguler	53.195.670.000
	2	Reguler	70.927.560.000
	3	Reguler	53.248.590.000
2021	1	Reguler	54.175.554.000
	2	Reguler	72.359.104.000
	3	Reguler	53.210.316.000
2022	1	Reguler	53.123.928.000
	2	Reguler	70.661.972.523

Sumber: Sistem Informasi BOS Salur – bos.kemdikbud.go.id

Based on table 1.4, we can conclude that BOS funding always increases. This indicates that the income received by students increases every year. Based on the exposure of the problems that have been revealed, schools in financing learning and teaching activities based on priority programs, only refer to experiences that have been carried out previously, not based on what activities or activities should be the focus of financing, so that the education process can meet the learning

needs of students. Despite the existence of musrenbang as an annual development planning forum, it has not been able to overcome the problems that occur at the primary school level. This is because the agreements reached do not accommodate the interests of some primary schools as a result of inadequate funding. On the basis of the preliminary study conducted, a study related to the "Management of Education Financing" that can support the education process in accordance with the learning needs of students needs to be carried out. Furthermore, the focus of this study is the author's research plan: "Implementation of Financing Policies in Improving the Quality of Basic Education (Case Study in Cirebon Regency)".

### **Research method**

The research approach describes the paradigm of every education financing starting from the theoretical analysis of education financing management supported by empirical construction to find an effective education financing model in the district government as an autonomous region. Research methods can be interpreted as a scientific way to obtain data in accordance with certain objectives and uses. The scientific method means that research activities are based on scientific characteristics, namely rational, empirical, and systematic. Meanwhile, according to its purpose, research can be classified into three purposes, namely discovery, proof, and development. This research is located in Cirebon Regency, precisely in State Elementary School (SDN) 1 Karangsuwung - Cirebon District, State Elementary School (SDN) 2 Cipejuh Kulon - Cirebon District, and State Elementary School (SDN) 1 Pabedilan Kidul - Cirebon District. All three elementary schools are public schools with their own unique characteristics.

### **Results and discussion**

#### **Program Planning at SDN 1 Karangsuwung Kab. Cirebon (SDN 1 Karangsuwung Kab. Cirebon)**

1. Vision of SDN 1 Karangsuwung Kab. Cirebon
2. In formulating the vision of SDN 1 Karangsuwung, according to the results of the interview, the school's ability and the ideals of the State of Indonesia were considered. The vision of SDN 1 Karangsuwung Kab. Cirebon has been formulated, but the formulation has not been based on the results of the analysis of the education unit and has not involved all stakeholders of SDN 1 Karangsuwung Kab. Cirebon.
3. Mission of SDN 1 Karangsuwung Kab. Cirebon
4. Socialization of the mission is not optimal because it is carried out once a year or two years, namely the beginning of the semester or the beginning of the new school year. In addition, many school members do not memorize the vision set by SDN 1 Karangsuwung.
5. Objectives of SDN 1 Karangsuwung Kab. Cirebon
6. To realize the goals of SDN 1 Karangsuwung, school community members are

required as much as possible to arrange activities that are in line with the vision, mission and objectives. However, in this case the school community has not been maximized in making activities that support school goals.

7. Curriculum of SDN 1 Karangsuwung Kab. Cirebon
8. The results of the documentation study show that the education curriculum used is the 2013 Curriculum. The 2013 curriculum is applied at SDN 1 Karangsuwung Kab. Cirebon in the learning process.
9. Organizational structure of SDN 1 Karangsuwung Kab. Cirebon
10. The organizational structure of SDN 1 Karangsuwung Kab. Cirebon functions and has a role in implementing the program that has been determined by SDN 1 Karangsuwung Kab. Cirebon.
11. Division of Duties among Educators of SDN 1 Karangsuwung Kab. Cirebon
12. The division of teacher duties is carried out at SDN 1 Karangsuwung Kab. Cirebon before the learning of the current school year is carried out. The division of tasks is adjusted to the qualifications and certification of educators.
13. Implementation of the Education Financing Policy Program at SDN 1 Karangsuwung Kab. Cirebon

Based on information obtained from the principal, it has been stated that the background is because the teachers feel that there is still a lack of welfare in financing. This causes schools to be more creative in finding funding sources that are able to support financing from the government, SDN 1 Jetis Lor is a public elementary school whose financing does not only depend on the main source of financing from the government.

### **Supervision and Evaluation of the Education Financing Policy Program at SDN 1 Karangsuwung Kab. Cirebon**

The supervision and evaluation of the education financing policy at SDN 1 Karangsuwung Kab. Cirebon consists of two stages, the first is a weekly evaluation and the second is a quarterly evaluation. Evaluation is carried out by way of deliberation conducted by the principal with educators and the second committee with the principal, teachers and student guardians. Implementation is carried out with teacher responses for weekly with the agenda of the regular meeting of the principal following the monitoring activities every week, while for the quarterly based on the aspirations of student guardians and principals.

### **Results of Education Financing Policy Implementation and Quality Improvement at SDN 1 Karangsuwung Kab. Cirebon**

The formulation of education financing policies in improving the quality of learning at SDN 1 Karangsuwung Kab. Cirebon, the formulation of financing policies carried out through various agendas starting from policy formulation starting from the policy agenda, formulation of implementation, supervision and evaluation of policies.

## **Program planning at SDN 2 Cipejeh Kulon Kab. Cirebon (SDN 2 Cipejeh Kulon Kab. Cirebon)**

### **Vision of SDN 2 Cipejeh Kulon**

The vision mentioned above is not well understood by all stakeholders at SDN 2 Cipejeh Kulon. This is based on observations that illustrate their lack of involvement in the preparation of the vision.

### **SDN 2 Cipejeh Kulon's mission**

Socialization of the mission is not optimal because it is carried out once a year or two years, namely at the beginning of the semester or the beginning of the new school year. In addition, many school members do not remember the vision set by SDN 2 Cipejeh Kulon.

### **Objectives of SDN 2 Cipejeh Kulon**

To realize the goals of SDN 2 Cipejeh Kulon, the school community is required to make every effort to arrange activities that are in line with the vision, mission and goals. However, in this case the school community has not been maximized in making activities that support school goals.

### **Curriculum of SDN 2 Cipejeh Kulon**

The results of the documentation study show that the education curriculum used is the 2013 curriculum. The 2013 curriculum is applied at SDN 2 Cipejeh Kulon Kab. Cirebon in the learning process.

### **Organizational structure of SDN 2 Cipejeh Kulon**

The organizational structure of SDN 2 Cipejeh Kulon Kab. Cirebon functions and has a role in implementing the program that has been determined by SDN 2 Cipejeh Kulon Kab. Cirebon.

### **Division of tasks among educators at SDN 2 Cipejeh Kulon**

The division of teacher duties is carried out at SDN 1 Karangsuwung Kab. Cianjur before the learning of the current school year is carried out. The division of tasks is adjusted to the qualifications and certification of educators.

### **b. Implementation of the Education Financing Policy Program at SDN 2 Cipejeh Kulon Kab. Cirebon**

Based on information obtained from the principal, it has been stated that the background is because the teachers feel that there is still a lack of welfare in financing.

## **Monitoring and Evaluation of the Education Financing Policy Program at SDN Cipejuh Kulon Kab. Cirebon**

Based on information obtained from the principal, it has been stated that the background is because the teachers feel that there is still a lack of welfare in financing. This causes schools to be more creative in finding funding sources that are able to support financing from the government, SDN 1 Cipejuh Kulon Kab. Cirebon is a public elementary school whose financing does not only depend on the main source of financing from the government.

## **Results of the Implementation of Education Financing Policy and Quality Improvement at SDN 2 Cipejuh Kulon Kab. Cirebon**

The formulation of education financing policies in improving the quality of learning at SDN 2 Cipejuh Kulon, the formulation of financing policies carried out through various agendas starting from policy formulation starting from the policy agenda, formulation of implementation, monitoring and evaluation of policies.

## **Conclusions**

Based on the results of the research and discussion described in Chapter IV, the following general conclusions are presented.

1. The program planning carried out at SDN 1 Karangswung, SDN 2 Cipejuh Kulon, and SDN 1 Pabedilan Kidul is in line with the general regulations for program planning in education financing policies.
2. The implementation of the program at SDN 1 Karangswung, SDN 2 Cipejuh Kulon and SDN 1 Pabedilan Kidul Kabupaten Cirebon can be explained that in general, the organizational structure at the primary schools studied is the same because they are public primary schools.
3. The implementation of supervision such as the provisions of the education financing policy mentioned above in the primary schools studied has not all been implemented.
4. Principal leadership in improving the quality of school education can be taken a formulation of the conclusion that the principal's leadership will improve well if there is intrinsic and extrinsic motivation that affects it.
5. School culture as a result of the implementation of education financing policies in improving the quality of elementary schools at SDN 1 Karangswung, SDN 2 Cipejuh Kulon and SDN 1 Pabedilan Kidul is orderly administration, discipline, motivation to improve competence and performance in a cultured manner such as reading the Qur'an in the morning, praying in congregation and so on.
6. The obstacles in implementing the education financing policy program at SDN 1 Karangswung, SDN 2 Cipejuh Kulon and SDN 1 Pabedilan Kidul are: (a) human resource competence; (b) availability of facilities; (c) community



- support; (d) availability of funds (financing); and (e) support from related parties (committees, education offices, etc). Constraints in monitoring and evaluating education financing policy programs at SDN 1 Karangsuwung, SDN 2 Cipejuh Kulon and SDN 1 Pabedilan Kidul include: (a) Human resources who carry out supervision and evaluation activities do not understand supervision and evaluation activities; (b) Objections from various parties (educators and education personnel) to be supervised and evaluated; (c) Availability of supervision and evaluation instruments; (d) The results of supervision and evaluation are rarely followed up with improvements.
7. Efforts in monitoring and evaluating primary school work programs at SDN 1 Karangsuwung, SDN 2 Cipejuh Kulon and SDN 1 Pabedilan Kidul. Supervision by the committee, education office and principal. Consultation with superiors and confirmation with various parties (committees, teachers, parents of students and students). Efforts in implementing effective leadership at SDN 1 Karangsuwung, SDN 2 Cipejuh Kulon and SDN 1 Pabedilan Kidul. With training/training, continuing to find out and learn from senior teachers, committees and the education office. The efforts made above are in accordance with the obstacles faced by principals as top management in primary schools.

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