



Study of government regulation number 48 2008 concerning education funding

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ABSTRACT

Finance and funds are resources that directly support the effectiveness and efficiency of education delivery. Schools must be able to plan, implement, evaluate, and be accountable. This study uses literature studies in order to gain a comprehensive understanding of the research topic. The constitutional value guarantee for education funding is Article 31 (2) UUD 1945, Law No. 49 of 2003, Law No. 34 of 2003, and Law No. 20 of 2003. The state is responsible for financing education by dividing the education budget into APBN (Anggaran Pendapatan dan Belanja Negara) and APBD (Anggaran Pendapatan dan Belanja Daerah). Education financing policies are determined on the basis of fairness, decency and the principle of continuity. Those responsible for education financing are: the government and local government, the community or educational units of parents and assistance activated from other parties. Education financing policies are determined on the basis of fairness, decency and the principle of continuity.

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INTRODUCTION

Finance and funds are resources that directly support the effectiveness and efficiency of education delivery. This becomes even more evident when reflected in school management practices. Schools must be able to plan, implement, evaluate and be accountable for resources in a transparent manner to the community and government. Improving the quality of education is not an easy task, because it involves many complex and complicated issues, not only technical issues, but also planning, funding, efficiency and effectiveness of the school system. Achieving quality education requires comprehensive and professional management of existing resources within an institution. One of the resources that needs to be managed by educational institutions is financial problems. Irawan *et al* (2021) describe finance in every organization, both companies and educational institutions, is an important foundation so that it can carry out its operations properly according to the objectives of the organization. Good and accountable financial management is needed to support the performance of the entire system in the organization. Therefore, modern financial management needs to be applied in higher education, so that it can carry out the activities of the Threefold Missions of Higher Education with quality and gain the trust of the wider community (Rifiani *et al*, 2016).

Efficient and effective financial management can be studied with a financial management degree. In his research, Iskandar (2019) states that financial management is the process of regulating financial functions by financial administration, starting with planning, implementing and supervising, and ending with financial responsibility. This is also recognized by a theoretical study by Najihah & Muhammad (2021) which states that school financial management is very important for everyday school life. Furthermore, Mulyono (2010) also acknowledged that without financial support the educational process would not run as expected. Diana (2019) also found that funding is one of the key variables in running an educational institution. Supervision of the management of school financial management needs to be done in order to avoid possible mistakes with school finances (Hidayat et al., 2022).

Financial management is very important in an institution, be it an educational institution or a non-educational institution so that it can regulate the process of performance activities in that institution. If in the management of financial management in the field of educational institutions there are several aspects that need to be owned, including financial management which contains processes in the form of financial planning, directing, monitoring, organizing, and efforts to control the resources owned by an organization that are more effective and efficient in order to be able to achieve organizational goals (Riinawati, 2022).

The application of financial management in schools is very important in relation to the implementation of school activities (Syam & Arifin, 2018). When there are funds that come in, for example funds from the government, the community, or parents to schools, a management system for financial management must be prepared and regulated in an honest and professional manner (Mansir, 2020). To realize a quality and good quality education, it is necessary to have overall management in the school system, one of which is quality in the management of financial management in schools (Novita et al., 2021). The placement of school finances, especially in the realm of education, is none other than investing in the development of human resources in the school itself so that it can produce good quality schools, especially in terms of human resources (Hifza & Aslan, 2020).

According to Rahmah (2016), education cannot be separated from various factors that support the success of education, such as education funds and education budgets. Education financing is an important factor in educating quality students in schools. This means that schools need funds to meet their various needs, such as teacher salaries, maintenance of facilities and infrastructure, and other educational expenses. Professional and optimal school financial management requires the best possible school financial management process. The factors involved include teachers, education personnel, students, school authorities and school institutions.

School financial management is one of the areas in educational administration that specifically handles tasks related to the management of finances owned and used by the school's head. School financial management is not only related to managing the financial resources used for educational purposes but also deals with various issues (risks) related to school financial management and the school's efforts to seek funding sources for its sustainability. (Minarti et al., 2021). Bastian (2015) describes the function of financial management for school principals which is useful for preparing school plans, evaluating progress to achieve goals, and taking corrective actions. The principal as a manager in the school must be able to create good financial management accountability that comes from self-motivation, moral integrity, and responsibility for social development (Myende, 2018). The concept of accountability in schools can record and monitor elements of honesty and responsibility in using and spending school funds (Wagithunu, 2014).

Pincus et al (2017) state that there are 10 principles of financial management that must be considered in financial management, as follows: the risk-return trade off, time value of money, incremental cash flows, the curse of competitive market, efficient capital market, the agency problem, taxes bias business decisions, all risk is not equal, and ethical dilemmas are everywhere in finance. Financial management must be carried out properly so that it does not cause problems at

present and in the future, by referring to the 10 principles of financial management and other operational supporting regulations. Financial and asset management must also consider future funding needs by preparing an endowment fund, so that universities can continue to carry out higher quality and reputable higher education services both at home and abroad.

Polukina et al (2021) state that a good financial management system implemented consistently, effectively, and efficiently, can encourage the improvement of the reputation of private universities. Higher education leaders, especially those who handle finance, must have broad insight, not only regarding how to manage finances but also how to participate in developing the reputation of private universities. A good reputation will generate the trust of the public and all stakeholders, so that they entrust their studies, research, collaborative projects, and various other activities that generate money to selected private universities. Thus, private universities can continue to develop themselves with funds that have been successfully collected from the community and gain the trust of the public, so that they can build a better reputation. The expected implications from this research both in theory and practice are the public can become more aware of the accountability of state universities in allocating education funds, becoming more aware of laws and policies whether they are in accordance with the 1945 Constitution which is fairer, more equitable and transparent.

RESEARCH METHOD

This study uses literature studies to collect, analyze, and synthesize relevant literature in order to gain a comprehensive understanding of the research topic. This research uses a qualitative research approach, where qualitative research as a scientific method is often used and conducted by a group of researchers in the field of social sciences, including education. Several reasons have been presented, indicating that qualitative research enriches the results of quantitative research (Flick, 2013). The literature study approach was chosen because direct access to the relevant population is not possible or practical in the context of this study. The literature study method allows research to investigate various perspectives, ideas, theories, and findings that have been developed by previous researchers in relation to the topic under study.

RESULTS AND DISCUSSIONS

Constitutional Guarantee on Education Financing

The implementation of this education certainly requires sufficient funds, both of which must be borne by the state, city government and parents of students. Basically, our country has guaranteed the people's right to education. This is explained:

- 1) In the opening of the 1945 Constitution (learning about national life);
- 2) Article 31(2) of the 1945 Constitution which reads: "Every citizen is obliged to attend basic education and the state is obliged to finance it" and point 4: The state prioritizes the education budget with at least 20% of the APBN and APBD for the implementation of national education.
- 3) And explained again in Article 1 of Law no. 49. Article 20 of 2003 stipulates that the ratio of education funds is at least 20% of the APBN and 20% of the APBD, in addition to salaries and official education expenses.
- 4) Articles 1-2 of Law no. 34 of 2003 states that "every citizen aged 6 (six) years can follow compulsory education". The State Council and the provincial government guaranteed at least the implementation of compulsory education in free basic education. cost.
- 5) In Law Number 20 (Sisdiknas) of 2003 concerning the National Education System, in a separate chapter, namely Chapter XIII (Education Financing) which contains four articles (Articles 46, 47, 48 and 49). This chapter regulates financial responsibility (Article 46), sources of funding (47), management of education funds (Article 48), and allocation of education funds (Article 49) (Arifin, 2006:83-84).

This is regulated in detail in Article 46 concerning financial responsibility.

- a. Funding for education is divided between the state, local government and the community.
- b. The government and regional governments are responsible for financing the education budget based on Article 31 Paragraph 4 of the 1945 Constitution of the Republic of Indonesia.
- c. The responsibility for funding education under paragraphs 1 and 2 will be further determined by a government regulation.

Principles of Education Financing

According to Government Regulation Number 48 of 2008 concerning Education Financing which was amended by Government Regulation Number 18 of 2022 concerning Amendments to Government Regulation Number 48 of 2008 concerning Education Financing, education funds are defined as available financial resources used for the implementation and management of education. Funding for education is the provision of the necessary financial resources to deliver and administer education. Article 2 (1) states that financing education is a joint responsibility of the state, regional government and the community. Articles 50 and 51 regulate the sources of funding for education funds, namely H. according to which criteria the sources of funding for education funds are determined.

1. The principle of justice: The principle of equity means that the amount of education funding is adjusted to the state, state and community according to their abilities.
2. The principle of sufficiency: The principle of sufficiency means that the education fund provides sufficient resources to provide education according to national education standards.
3. The principle of sustainable development: The principle of sustainable development implies that education funds can continue to be used to provide educational services in accordance with national education standards.

Person in Charge of Funding Education

In the context of national education, education funding is divided between the state (state and regional governments) and the community (educational unit administrators, students, parents/guardians and other units with an interest in education). The state is responsible for financing education by dividing the education budget into APBN and APBD. According to Article 49 Article 20 of Law Number 2003 concerning the State Education System, at least 20% of the State Revenue and Expenditure Budget (APBN) is allocated for the education sector from education funds in addition to teacher salaries and official education. expenditure. Unfortunately this order was rejected by the Constitutional Court Decision No. 13/PUU-VI I of 2008. The education budget is at least 20% of the APBN and APBD which includes teacher salaries. Parents/legal guardians of students (especially for high school students and older students), are responsible for students' personal expenses, especially those related to the basic and relative needs of the students themselves.

A. Education is funded by:

1. Government.
2. Regional Government. Local government education funding is available from the following funding sources: APBN; Local government budget; Non-binding assistance from foreign parties. and/or Other legitimate sources.
3. Society. Education funding for educational units established by administrators or the public can come from: organizers or founders of educational units established by the community; Support from the community other than students or their parents/guardians; Government Support; Local Government Support; Non-binding assistance from foreign parties; Achievements of educational organizers or organizations. and/or Other legitimate sources.

- B. Education costs for educational institutions organized by the government are provided by: APBN; Local Government Support; Collection from students or their guardians is carried out in accordance with the law; Support from Institutional Affiliates Other Than Students or Their Parents; Non-binding assistance from foreign parties. and or Other Legitimate Sources.
- C. Education costs for educational units organized by regional governments come from: Local Government Support; Government Support; Fees From Students Or Their Parents Are Subject To The Applicable Laws And Regulations; Support From Institutional Affiliates Other Than Students Or Their Parents; Non-Binding Assistance From Foreign Parties. And/Or Other Authorized Sources.
- D. Education funds for education units organized by organizers or formed by the city government can come from: Support from Organizers or related Agencies; Government Support; Local Government Support; Collection from students or their guardians is carried out in accordance with the law; Support from education unit officials other than students or their parents; Unbinding Assistance by Foreign Parties. and or Other Authorized Sources.

CONCLUSION

From the description above it can be concluded as follows Guaranteeing the Constitutional Value of Education Funding with act in connection with the introduction of the 1945 Constitution; Law Number 20 of 2003 concerning the National Education System; And Government Regulation Number 48 of 2008 concerning Education Funding. Education finance policy is determined by the principles of fairness, decency and sustainability. The person in charge of education financing are: government and local government; organizing community or training sessions, Students, parents or legal guardians; and choice of assistance from other parties or foreigners. Recommendation for futures research are expanding in examine the special article in the 1945 Constitution which covers education funding, examine how the implementation of this article is in accordance with the Patton and Sawicki theory approach to evaluating public policy implementation. The researcher's role is as an external auditor of the implementation of educational policies

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