



Understanding How Schools Seek Funding Sources for the Implementation of School Education: An Indonesian Contexts

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Abstract. An organization needs funds to implement various programs that have been designed, including schools. Schools also need funds to provide quality educational services. Sources of funds can be obtained by schools from various sources and can be accounted for professionally. This article presents how schools seek funding sources for the implementation of school education. The results show that school funding sources can come from the government, parents of students, the community, and minor funding sources.

Keywords: School Budget · Sources of Education Funds · Education Administration · Indonesian Contexts

1 Introduction

The availability of a number of funds owned by schools is one of the supporting factors for the implementation of educational programs. Ruslan [1] states that the need for availability of school fees grows faster than inflation, so that schools face serious financial problems, schools are very understanding of school financial problems [2–4], establishing the lack of financial support as the main problem [5–7].

Schools seeking funds from parents need to pay attention to things that can reduce the school's credibility in managing funds. Parents are positioned as partners in school management, not acting as only a source of funds for school activities. The school develops the value of togetherness in building a school community and parent participation [8–10]. The government also has indirect contributions to schools, such as through training principals and teachers, preparing syllabus and materials, and conducting supervision.

Availability of funds according to Imron [11] is the amount contained in the budget. Meanwhile, Jones [12] argues that the availability of funds is the financial resources available to achieve the desired goals systematically without any adverse effects.

Based on this opinion, it is concluded that the availability of funds is a number of funds owned by the organization, contained in the budget, and used to finance the organization's programs as an effort to achieve goals [13–16].

The amount of availability of education funds can affect the quality of various educational processes and outcomes [17–20]. The quality of schools will be largely determined by educational financing factors, both in terms of size, proper allocation, and utilization of realized costs that lead to the needs of the learning process. The addition of education input costs, to improve the quality of educational processes and outcomes, can be done by allocating costs to variables that actually make a significant contribution to the quality of educational processes and outcomes [21–23].

Meanwhile, Sallis [24] argues that quality costing is about measuring the benefits of quality improvement, the effort to undertake quality is considerable in human and financial terms and the benefits flowing from it have to be shown to provide a pay-back. Quality financing is a measure of the benefits of quality improvement, efforts to implement quality are important in the context of human and financial resources, and the benefits derived from quality must be demonstrated in order to provide a reciprocal benefit [25–27].

Availability of funds to finance school quality improvement. The implication of this concept is that school finances are prioritized for the purposes of student learning success, so schools can reduce the funds used to finance school programs for students who are not successful in learning. The funds used to finance students who are not successful in learning affect the amount of available school funds. Funds are more efficient and optimal to finance improving the quality of students to be successful in learning than funds used to finance students who are not successful.

Ghozali [28] argues that an adequate amount of education funds guarantees the implementation of quality education. Sources of education funds are institutions or parties that provide funds, either in the form of money to schools for the purposes of providing education. McMahon [29] states that the sources of school income can be classified into three main sources, namely from the government, community, and parents. Apart from the three sources mentioned above, there are other relevant sources to finance education, for example foreign aid [30].

Availability of funds is related to the allocation of funds for repair and prevention of failure [31]. Based on this concept, schools have the task of using funds appropriately for the implementation of school programs. This is intended to prevent inappropriate use of funds. Furthermore, Tjiptono and Diana [31] suggested the benefits of information on the availability of funds, namely: (1) identifying cost-saving opportunities; (2) reduce purchasing costs; (3) identify cost waste; (4) determine the level of accuracy of the allocation (distribution) of funds appropriately; (5) as a management tool to measure the comparison of income and expenditure of funds; and (6) as a strategic management tool to allocate resources in strategy formulation and implementation.

This is emphasized by Supriyoko [32] that the education quality development program is closely related to the availability of funds and coupled with strategic policies, the reality that has occurred so far is that the low quality of education is closely related to the lack of available budget. Quality education is the expectation of stakeholders and efforts for that must continue to be made. The government and all education actors must race to

improve and strengthen access to education, increase relevance, competitiveness of the quality of education, and improve governance and the image of education managers.

The same thing was stated by The Times [33] based on the survey results concluded that the quality of education is still influenced by the amount of funds for education financing, regardless of where the funds come from, the larger the funds, it is assumed that the more advanced education, the development of educational facilities and the quality of educational human resources are as well. Very dependent on the amount of funds. The availability of an adequate education budget must be strived for, discussed, understood, and fought for seriously, continuously, and jointly by stakeholders who want superior and competitive human resources.

So that there are no more students dropping out of school, no more schools being damaged, no more teachers whose lives are economically marginalized, and no more parents complaining about expensive school fees. More importantly, the rights of students to receive quality education services are not neglected. Education is an important factor to realize quality human resources.

The school develops the value of togetherness in building a school community and parent participation. The principle of school-based management that puts forward an active participatory pattern of the teacher council and parents is the school's guidelines. The principal is not the sole authority holder. This is confirmed in the Regulation of the Minister of National Education Number 19 of 2007 concerning Standards for Management of Education by Primary and Secondary Education Units which states that the role of school management is not absolutely controlled by the principal but instead prioritizes a control-based pattern of school stakeholders or implements school-based management.

Government Regulation Number 48 of 2008 concerning Education Funding Chapter V article 50 paragraph 1 states that the source of education funding is determined based on the principles of justice, adequacy, and sustainability. The principle of justice means that the amount of education funding by the government, local government, and the community is adjusted to their respective abilities. The principle of adequacy means that education funding is sufficient to finance the provision of education that meets national education standards. The principle of sustainability means that education funding can be used on an ongoing basis to provide educational services that meet national education standards.

The Decree of the Minister of National Education Number 056/U/2001 concerning Guidelines for Financing the Implementation of Education in Schools article 6 paragraph 2 states that the financing of education in schools is carried out through empowering the participation of the community and parents, its use for development, and improving the quality of education in schools. This article presents how schools seek funding sources for the implementation of school education.

2 Methods

The method used is library research including a qualitative approach. Data collection using reference manager functions for searching, storing, and writing the data sources that are the focus of the study are in the form of documents of various research results. The research activities are carried out by collecting data, reading various library sources,

and analyzing qualitatively with the purposively selected texts sampling technique. The approach used as suggested by Huberman & Miles (2002) as follows: (1) Philosophy, to understand and interpret the object of research from a philosophical point of view; (2) factual history, to track teacher barriers and solutions and school cultural support in optimizing learning in limited face-to-face meetings; and (3) Hermeneutics, to interpret symbols and look for their meaning.

3 Results and Discussion

The government helps school finances in several ways, namely: (1) grants and funding for school operational costs; (2) paying teacher salaries; (3) assisting schools to conduct fundraising projects by providing technical assistance including materials and supplies; and (4) finance the construction and rehabilitation of school buildings. The government also has indirect contributions to schools, such as through training principals and teachers, preparing syllabus and materials, and conducting supervision. The form of government policy is to provide assistance (grant funds) to schools and provide scholarships for students who cannot afford it.

Ghozali [28] stated that the provision of block grants to schools was carried out through various projects, most of which were in the Directorate General of Primary and Secondary Education in the form of, among others, Student Special Assistance, Teacher Special Assistance, self-help assistance for the establishment of new schools, compensation assistance self-help for the construction of new classes, talent and achievement scholarship programs, quality self-help assistance for quality facilities and infrastructure, quality management operational assistance, and Broad Based Education Life Skills education programs.

School operational assistance is a budget that is allocated for school operational costs and is channeled indirectly for the benefit of students [34–37]. The budget is sent directly to the school account. Schools that receive school operational assistance according to the National Development Planning Agency [38] must waive school fees such as registration form fees, basic textbooks, supporting books for the library, maintenance fees, and school exams, general, joint and general tests. daily.

Foreign institutions can play a role in school funding and are non-binding. Foreign institutional grants are included in the government category, because the disbursement is always through the government. Sources of education funds from foreign institutions are stated in Law Number 9 of 2009 concerning Education Legal Entities article 45 paragraph 1 which states that one of the mechanisms by which Educational Legal Entities can obtain operational funds is by attracting and opening investments from abroad. This is confirmed in Government Regulation Number 17 of 2010 concerning Management and Implementation of Education Chapter X paragraph 2 of Cooperation in Education Management which states that educational units, ranging from early childhood education to tertiary institutions, it is possible to collaborate with domestic education units with foreign education units.

The cooperation in question is in the form of education management and activities to improve the quality of education, expand partnership networks, and organize educational units or study programs of international standard or based on local excellence [39–41].

So according to Prianti [42] the government allows foreign investors in the education sector to participate in investing at all levels of education. In addition, there is also academic cooperation in the form of exchange of educators and/or education personnel, exchange of students, utilization of resources, implementation of twin programs, and organization of extracurricular activities [43–46].

Government Regulation Number 17 of 2010 concerning Management and Implementation of Education Article 166 also states that domestic education units can establish non-academic cooperation with foreigners. The intended non-academic cooperation is in the form of management contracts, utilization of assets, fundraising, distribution of services and royalties on intellectual property rights, and other cooperation in accordance with the provisions of laws and regulations.

With regard to external sources of funds, schools must be transparent in the management of funds [47–49]. Educational institutions are wiser so as not to harm schools because it is related to investor orientation, which can be assumed that investors will invest their funds in sectors that are predicted to provide benefits for them, both financially and other benefits such as ideology. Therefore, it is necessary to strengthen social control through mass media, non-governmental organizations, and independent communities [50, 51].

If observed, education matters are the legal responsibility of the government, meaning that the government does not only have social or political responsibilities, but also legal responsibilities which if not fulfilled can be subject to sanctions. This is what distinguishes it from the responsibility of society in terms of education. The community has a responsibility too, but the responsibility it carries must be interpreted not as a legal responsibility, but as a social responsibility to take part in advancing education [5, 52–55].

This social responsibility can be implemented in the form of donations of energy, funds, time, thoughts, and participation in establishing schools. Parental and community participation is still limited to the calculated costs. In fact, if the costs that are not calculated such as for student transportation, the purchase of books, uniforms, and pocket money are also calculated, then the funds spent by parents and the community for education are very large. These elements must also be considered by schools so that parents and the community do not assume that school fees are burdensome for them.

The contribution of parents is a must because the government has not been able to fund all the basic needs of school funds. The government has not been able to build good educational facilities, provide qualified teachers, and provide funds for various school programs, so parents of students have the responsibility to donate funds or various equipment needed by schools. This is a consequence of parents who generally want students to enter the real world with the best education they can get and have advantages when entering the world of work. So that parents also indirectly act as guarantors for the continuity of the education of students in schools.

Parental contributions in terms of funding are generally in the form of education funding contributions, contributions from school committees, and voluntary donations. Educational funding contributions are levies from students or their parents/guardians. School committees as school partner organizations have a very strategic role in the effort to participate in developing education in schools [56–59].

The presence of the school committee is not only a school partner, especially in an effort to collect fees from students' parents, but furthermore the school committee must be able to become an organization that can accommodate and channel aspirations and initiatives from the community in producing operational policies and educational programs in schools and can create a transparent, accountable, and democratic atmosphere and conditions in the implementation and service of quality education in schools. This is confirmed by Rosyid [60] that the school committee formed to carry out the control function over schools must be strengthened and empowered [61–64].

The responsibility of parents in funding is regulated in Government Regulation Number 48 of 2008 concerning Education Funding article 47 which states that parents are responsible for the personal costs of students. Funding from students' parents aims to cover the lack of funding for education units in meeting national education standards and funding programs to improve the quality of education units above the national education standards.

The community can raise funds for schools that are voluntary and do not violate the rules and there is no pressure from the school. Schools in seeking funding sources can also be sponsored in school activities. The school establishes mutually beneficial partnerships with sponsors. Grants from a non-educational organization can also be sought. With this collaboration, schools can not only expand partners in improving the quality of education, schools also get funding from other organizations [65–67].

Community groups are included as a source of school funding. This group is mobilized to carry out the duties of its leaders (mainly informal) in the community, such as the ulama. In Indonesia, many private schools are built and run by community groups. In the community there may be people who also decide to help one or more schools with funds, such as entrepreneurs who donate something to one or more schools [68–71]. Contributions like this should be welcomed and even encouraged. The formulation of a strategic plan is a school's effort to influence and encourage the community to participate in assisting the implementation of school education [72–75].

Minor school funding sources include funds from auction results and business unit profits. The proceeds from the auction are a source of school funds. Schools can auction off unused facilities and infrastructure to the community. The auction process is still guided by the applicable regulations so that schools in receiving the proceeds of the auction funds are not legally flawed. Business units managed by schools such as student cooperatives, of course, in addition to providing students' needs, are also looking for profit to support the cooperative operations [76–78]. Profit from business is a source of funds that can be used as a source of income in supporting the implementation of learning activities [79–81].

Schools seek to raise alternative sources of funding that can supply school funds as needed. Therefore, schools are also very good at having an entrepreneurial vision so that they can seek alternative sources of financing for schools. Various types of activities that can raise funds are used as an alternative for schools to explore sources of funds [82–84]. For example, schools hold exhibitions, bazaars, and festivals/contests that can attract sponsors. The creativity of extracting alternative sources of funds can still be developed continuously [85–87].

This is in accordance with the opinion of Freeman and Shoulders [88] which suggests that schools can use alternative methods of funding sources and cost benefit analysis of school budgets. Schools can seek alternative sources of other funds that are not binding and in accordance with the legislation [89–93]. Schools, for example, can apply for cooperation with companies/business institutions and grant programs from companies.

4 Conclusion

Availability of funds owned by schools related to school funding sources include: (1) government; (2) parents of students; (3) community groups; and (4) minor funds. The availability of school funds is one of the important factors in the implementation of educational programs. After knowing the availability and sources of funds, the school then makes a School Activity Plan and Budget. The preparation of the School Activity Plan and Budget is carried out in a professional and transparent manner so that there is no suspicion of the allocation of funds from the community or from the government.

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