

SCHOOL BUDGET NEEDS ASSESSMENT: MULTI-SITES STUDY AT MALANG PUBLIC JUNIOR HIGH SCHOOLS

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Abstrak

Penelitian ini bertujuan untuk menelisik lebih mendalam dan menemukan faktor-faktor pendukung terkait kebutuhan pembiayaan asesmen di tiga sekolah menengah pertama negeri di kota Malang. Selain itu penelitian ini juga bertujuan untuk menganalisis dimensi-dimensi apa saja yang sangat mendukung dalam proses asesmen pembiayaan dalam institusi tersebut. Untuk mengungkap beberapa dimensi-dimensi tersebut, maka penelitian dalam artikel ini menggunakan jenis penelitian kualitatif dengan pendekatan multi situs dan deskriptif. Sementara, teknik yang digunakan dalam penggalan data terkait tema penelitian yakni teknik wawancara mendalam, observasi partisipan, dan teknik dokumentasi. Setelah melalui teknik penggalan data untuk mendapatkan informasi, maka peneliti menemukan bahwa ada lima hal utama yang menjadi kesuksesan dalam asesmen kebutuhan pembiayaan sekolah. Pertama, identifikasi urgensi pengalokasian pembiayaan pendidikan yang diserap. Kedua, analisis kebijakan dalam penetapan prioritas utama unsur-unsur pembiayaan pendidikan harus diperhatikan agar tepat sasaran dan sesuai dengan visi dan misi instansi. Ketiga, mampu menaksir dan mengidentifikasi sumber-sumber yang menghasilkan untuk pembiayaan pendidikan. Keempat, instansi beserta stakeholders mengikut sertakan masyarakat dalam rancangan, dan proses pembiayaan pendidikan.

Kata kunci: Asesmen, infrastruktur, sumber daya manusia, kurikulum

Abstract

This study aims to examine more deeply and find supporting factors related to the need for assessment funding in three public junior high schools in Malang city. In addition, this study also aims to analyze what dimensions are very supportive in the financing assessment process within the institution. This article uses a qualitative research type with a multi-site and descriptive approach to reveal some of these dimensions. Meanwhile, the techniques used in extracting data related to the research theme are in-depth interview techniques, participant observation, and documentation techniques. After going through data mining techniques to obtain information, the researchers found that five main things became successful in assessing school financing needs. First, identify the urgency of allocating absorbed education funding. Second, policy analysis in determining the main priority elements of education financing must be considered so that it is right on target and under the vision and mission of the institution. Third, being able to assess and identify sources that generate funding for education. Fourth, agencies and stakeholders involve the community in the education design and financing process.

Key Words: Assessment, infrastructure, human resources, and the curriculum

INTRODUCTION

Discussing education is closely related to education funding because it is one of the important pillars so that the teaching and learning process continues. The constitution of Indonesia has mandated that all citizens are obliged to obtain the education, at least nine years of basic education. The consequence of the mandate of this law is that the government must provide facilities and bear the cost of basic education. This commitment is proven by the stipulation that the budget for education is 20%, both from the state budget (APBN) and the local government budget (APBD). However, in reality, the government still has difficulty realizing it. The fact is that not all students who study in primary and secondary schools are truly free of cost.¹ They still have to pay a monthly fee to support the teaching and learning process at school. It is where the role of the community is very large in financing education in schools. However, not all schools can get financial support in organizing education from the district. Proper planning and management of education funding are needed to gain the public's trust.

The traditional perspective, which regards education as a social service that must be provided to the community, has contributed to reinforcing this condition, which is now outdated and should not be used anymore. According to this view, education services are considered as part of the state's public services that do not directly contribute to the economy. As a result, educational development is often overlooked and does not receive adequate attention in the process of development. Moreover, some individuals argue that investment in the education sector only consumes a significant portion of the budget without yielding tangible benefits.²

Seeing the condition of education so far, Malang, as a city of education and a barometer of education in East Java, has its uniqueness in realizing the ideals of being a city of education, tourism, and industrial city. In terms of education funding, efforts have been made through the local government budget (APBD) of the city of Malang. The form of this effort is to increase the education budget gradually. It is stated in the education policy and education council of Malang, which allocates education funding in 2022 of Rp. 587,237,661,000 of the total Rp. 2,219,287,390,137. However, compared with the education budget in 2021, the 2022 education budget based on the MCW (Malang Corruption Watch) report has decreased significantly, with a total percentage reaching 10.39%.³

Furthermore, MCW revealed that even though the regional income of the city of Malang has decreased significantly. However, basic aspects such as the education budget cannot be sacrificed by up to 10.39%. According to it, education funding in 2022 is also dominated by the needs and interests of stakeholders, especially employees, who spend around 55.19% of all education costs, while spending on goods and services is only allocated 28.59%, 12.85% for grant spending, and 3.37% for capital expenditure

¹ Muhammad Shalman Al Farizy Santoso, "Analisis Anggaran Pendapatan Belanja Negara (APBN) Terhadap Pendanaan Kebijakan Pendidikan," *Jurnal Studi Ilmu Pemerintahan* 2, no. 2 (August 20, 2021): 31–36, <https://doi.org/10.35326/jsip.v2i2.1524>.

² Noor Fazariah Handayani and Nadya Huda, "Manajemen Pembiayaan Pendidikan Di SMA Negeri Pascadesentralisasi Pendidikan," *Jurnal Administrasi Dan Manajemen Pendidikan* 3, no. 4 (December 31, 2020): 332–41, <https://doi.org/10.17977/um027v3i42020p332>.

³ Tim MCW, "APBD Kota Malang 2022: Dari Rakyat Dan Untuk Rakyat?," News, *Suara Rakyat* (blog), March 10, 2022, <https://mcw-malang.org/apbd-kota-malang-2022-dari-rakyat-dan-untuk-rakyat/#:~:text=Untuk%20sektor%20pendidikan%20Pemkot%20Malang,signifikan%20hingga%2010%2C39%25>.

purposes.

Quite a lot of previous research regarding education financing in Malang. However, this study does not discuss the assessment of funding educational needs specifically, especially in the first-state schools with a multi-site study approach. For example, in Rosyadi et al.'s research, the cost of education did not mention much about the assessment of educational needs, especially at public junior high schools in Malang, but only discussed the willingness of homemakers to pay for education at excellent schools in Malang.

In line with the research, Widodo and Andre Prasetyo only focused on reviewing the implementation of education financing with school operational assistance (BOS) funds at tertiary institutions and not at public junior high schools.⁴ However, when observed closely, Handayani's research on education financing in Malang, quite a lot discusses education financing as this research does. However, this research has a different research locus.⁵ This research study emphasizes the variables that differ from post-decentralization education financing management and are not related to the assessment of financing needs. Therefore, this research aims to complement and provide a new perspective on education financing in Malang. Mainly the policy regarding the evaluation of education financing so that later it can become a role model in the education financing system in Malang and other cities in Indonesia.

METHODE

This research was conducted at Junior High School (SMPN) 1, Junior High School (SMPN) 5, and Junior High School (SMPN) 8 Malang City. The purpose of this study is to describe holistically the process of identifying financing needs, identifying sources of financing, determining priority scales of financing needs, and determining the right program through assessing financing needs carried out by schools. The type of research used in this study is qualitative research with a descriptive approach with a multi-site research design.⁶

Holistically and integratively, this research uses data collection techniques through interviewing. The interview technique used a depth-interview approach to obtain primary data from predetermined informants. The parties interviewed in this study were school principals, vice principals, teachers, and committee members. All parties were interviewed according to the substance of the research, namely regarding the assessment of educational financing needs to be carried out at the education unit level of the three schools at the site of this study. In addition, this study also used participant observation techniques to obtain secondary data. On the other hand, secondary data was also obtained through documentation study efforts.⁷

The data sources to be explored in this study consist of human and non-human data sources. Sources of human data were people who were used as informants and were considered to know clearly and in detail about the process of assessing educational financing needs at Junior High School (SMPN) 1 Malang, Junior High School (SMPN)

⁴ Andre Prasetyo Widodo, "Implementasi Kebijakan Dana BOS Di Kota Malang," *SOCIA: Jurnal Ilmu-Ilmu Sosial* 17, no. 2 (February 25, 2021), <https://doi.org/10.21831/socia.v17i2.32478>.

⁵ Handayani and Huda, "Manajemen Pembiayaan Pendidikan Di SMA Negeri Pascadesentralisasi Pendidikan."

⁶ Sugiyono, *Metode Penelitian Kuantitatif Kualitatif Dan R&D* (Bandung: Alfabeta, 2019).

⁷ John W. Creswell, *Research Design Pendekatan Kualitatif, Kuantitatif, Dan Mixed* (Yogyakarta: Pustaka Pelajar, 2016).

5 Malang, and Junior High School (SMPN) 8 Malang.⁸

Following the focus of this research, the data were obtained through various sources of information, interviews with parties who understood the problem being studied, supporting document sources, and direct observations in the field, all of which were considered to be able to keep the truth related to the strategy financing management in secondary schools, data obtained from the first person or person who knows clearly and in detail about the problem under study, besides that also obtained from documents in the form of notes, recordings, and pictures can be used as a source of research data. Data were obtained from words, spoken speech, and human behavior.⁹

RESULTS AND DISCUSSION

Assessment of educational financing needs measures the funds needed to finance a student's education at Public Junior High Schools in Malang. The purpose of this assessment is to determine whether students need financial assistance or not and how much is needed. This assessment must be carried out objectively and transparently so that the results can be accounted for. Factors Influencing Education Funding Needs Assessment among them; Family economic factors, such as income, cost of living, and other family dependents; The type and cost of education chosen, such as higher education, private schools, or vocational education; Additional costs, such as transportation costs, food costs, and other costs related to education at Public Junior High Schools in Malang city.

This study shows that (1) identifying the need for education funding at Public Junior High Schools in Malang city is an implementation of the school's vision, mission, and goals to improve the school's status. For this reason, it is necessary to support the quality of human resources and the fulfillment of the facilities needed to support teaching and learning activities and optimize student potential. In carrying out this identification, the school and community components were involved. (2) funding priorities at Public Junior High Schools in Malang city include; employee salaries, improving the quality of human resources, procuring learning facilities, financing flagship programs and developing student potential. (3) sources of education funding come from the central government, provinces, regional governments and the community. (4) the role of the community in financing Public Junior High Schools in Malang city is to participate in the preparation and ratification of the RAPBS, bear education costs that support teaching and learning activities, and establish communication with schools parents of students. They are transparent in using funds from the community.

Identification of Educational Funding Needs

The identification of educational financing needs in the three Junior High School (SMPNs) refers to the implementation of the institution's vision, mission, and goals, which in general, want to become a superior school with quality students and graduates with mastery of faith and piety as science and technology.

In addition to the vision, each school has a mission that is generally the same: to improve teaching and learning activities that can produce students who are insightful in faith and purity as well as in science and technology. Each institution aims to prepare students who can face future challenges by carrying out teaching and learning activities

⁸ Sugiyono, *Metode Penelitian Kuantitatif Kualitatif Dan R&D*.

⁹ Lexy J. Moleong, *Metode Penelitian Kualitatif: Edisi Revisi* (Bandung: PT. Remaja Rosdakarya, 2013).

orderly, designing professional staff, completing the needs for facilities and infrastructure, optimizing extra-curricular activities, and producing graduates with average grades and high national exam scores. It is under each institution's findings, summarized in the following proposition.

Identifying the need for education financing at SMPN in Malang City is the implementation of the school's vision, mission, and goal to improve school status, with the support of quality human resources supported by the fulfillment of the required facilities and infrastructure, as well as developing and optimizing student potential. This identification involves teachers, school personnel, and the community (school council or school committee) when it is approved in the form of a school income and expenditure budget plan.¹⁰

Vision development is essential for the school's progress and leadership. For this reason, a vision must be clear and understood by all.¹¹ Furthermore, having a vision will also help you see things not only in the current conditions but also in the future. The success of the school is also determined by the existence of a clear understanding of the vision and goals to be achieved by members of the organization. In this context, vision Maxwell is associated with leadership; according to him, vision leads the leaders.¹² The vision describes the goal. Vision fuels and fires the spirit and drives it forward. Vision also triggers other people to become followers of the leader. A leader who has no vision will not go anywhere. At the very least, he would run on the spot. Meanwhile, organizational vision can also focus, direct, unify, and inspire a business to achieve superior performance.

Because of the importance of this vision in achieving organizational goals so that all components of the organization always internalize it, it is necessary to have a written statement about this vision within the school environment. Even though writing down this vision is still being debated, the findings in this study show that all schools write it down in a place that everyone can see, including in several documents that the public, such as official websites and school profiles, can access. The purpose of this is because vision brings benefits to an organization in (1) creating common interests, (2) reducing monotonous daily activities, and (3) providing opportunities and challenges.¹³

In that vision, a commitment is needed. This commitment is called a mission, but when a problem arises in achieving it, a series of specific actions are made to complete the mission. This action is called a goal.¹⁴ Another opinion explains that the mission will

¹⁰ Fatoni, "PENINGKATAN KOMPETENSI GURU DALAM MENGEMBANGKAN PEMBELAJARAN KONTEKSTUAL MELALUI TEKNIK MUSYAWARAH GURU MATA PELAJARAN (MGMP) DI MA. HASYIM ASY'ARI JOMBANG," *Re-JIEM (Research Journal of Islamic Education Management)* 5, no. 2 (December 30, 2022): 145–59, <https://doi.org/10.19105/re-jiem.v5i2.7483>.

¹¹ Elina Jääskä and Kirsi Aaltonen, "Teachers' Experiences of Using Game-Based Learning Methods in Project Management Higher Education," *Project Leadership and Society* 3 (December 2022): 100041, <https://doi.org/10.1016/j.plas.2022.100041>.

¹² Ranto Ranto, "The Study Of Law In The Theory Of Leadership John E. Maxwell As Well As Its Application Against The Leadership Of The Effective," *Journal Didaskalia* 4, no. 1 (April 23, 2021): 46–54, <https://doi.org/10.33856/didaskalia.v4i1.213>.

¹³ Yunma Yunma et al., "Keterkaitan Visi Dan Misi Terhadap Kinerja Di Kamtor Urusan Agama Kecamatan Solokanjeruk," *Komitmen: Jurnal Ilmiah Manajemen* 2, no. 1 (March 31, 2021): 64–74, <https://doi.org/10.15575/jim.v2i1.12479>.

¹⁴ Zuhriwa Ulfi Ernadila, Tasya Putri Hendrika, and Ahmad Fauzan Hidayatullah, "Implementasi Unity of Science Terhadap Visi Dan Misi UIN Walisongo Semarang," *Jurnal Intelektualita: Keislaman, Sosial Dan Sains* 10, no. 1 (February 10, 2021): 7–13, <https://doi.org/10.19109/intelektualita.v10i1.7139>.

keep everyone involved in all activities that are planned to be realized together.

Based on the findings of this study, each school, apart from formulating its vision, also develops its mission. In general, each institution's missions have in common: to carry out effective and efficient learning and guidance for all students and to give students global insight through communication and information so that students are expected to excel academically and non-academically based on faith and piety.

In addition to formulating a vision and mission, the next step that is also important in an organization is determining goals. According to the Conflict and Development team, goals are behavior changes or results achieved within the planning period. For example, in a strategic plan, objectives are set for 1 (one) to 5 (five) years. Goal setting is based on key success factors after setting the vision and mission.¹⁵ Without a goal, people (organizations) do not have a plan; without a scenario, the action will not be directed. Goals will greatly assist organizational effectiveness; even goals can provide greater passion for life.¹⁶

The findings in this study, each school has formulated its goals following its vision and mission, which in general, there are two, namely those concerning the improvement of Teaching and Learning Activities (KBM), such as; developing curriculum and achieving content standards, achieving standard facilities and infrastructure, school financing and becoming an international common school. The second concerns the output or quality of students both in the academic and non-academic fields; objectives are set, such as: determining the acquisition of national exam scores (NUN), becoming champions in extra-curricular activities both at the provincial and federal levels as conveyed by the principal of SMPN 1 Malang.

As mentioned above, identifying financing is one of the steps to achieve this goal. In determining the school management, it involves teachers and other personnel who are members of the subject teacher deliberations in the school to evaluate the activities that have been carried out for one year and make plans for activities and budgets for the coming year.

The findings of this study indicate that school management uses a participatory leadership model in making decisions. The purpose of participatory leadership is related to the efforts of a manager to encourage and facilitate the participation of others in making decisions that are not seen by themselves. Participative leadership is carried out compellingly, creating harmonious cooperation and fostering loyalty and involvement of subordinates. Leaders motivate subordinates to feel they own the company, as stated by the principal of SMPN 5 Malang. In participatory leadership, problem-solving and decision-making are balanced between leaders and subordinates, and leaders and associates are involved in problem-solving and decision-making. Two-way communication increases the frequency, and leaders listen more and more intensively to their subsidiaries. The participation of subordinates in solving problems and making decisions is increasing because leaders believe that assistants already have sufficient

¹⁵ Sutrimo Purnomo, "Pengembangan Sasaran, Visi Dan Misi Hubungan Masyarakat Di Lembaga Pendidikan Berbasis Kepuasan Pelanggan," *Jurnal Kependidikan* 3, no. 2 (February 17, 2017): 52–69, <https://doi.org/10.24090/jk.v3i2.899>.

¹⁶ Samudi Samudi, "Pengaruh Kepuasan Kerja, Budaya Organisasi Dan Efikasi Diri, Terhadap Kinerja Guru Pada Sekolah Menengah Atas Di Kabupaten Pendeglang Banten," *Aksioma Ad-Diniyah* 10, no. 1 (June 30, 2022), <https://doi.org/10.55171/jad.v10i1.654>.

skills and knowledge to complete tasks.¹⁷

The essence of participatory management is cooperation, Razik, Swanson, and Razik, *Fundamental Concepts of Educational Leadership and Management*." explained, that the "new management" is a part that has not appeared in traditional management.¹⁸ Cooperation plays a crucial role in socialization and organization, as it is the foundation of social life and organizational functioning. Without cooperation, there can be no organization. Cooperation is considered the ultimate objective of empowerment programs, even in organizational settings. Success of managers is often measured by their ability to foster cooperation among members within the organization (internal) and cultivate collaboration with external stakeholders (external).

Another finding in this study is that apart from involving school management teachers, they also involve school committees or councils in compiling a school income and expenditure budget plan (RAPBS) before submitting it to the Education Office for approval before finally submitting it to the Malang city government to obtain funding allocations. Sulardi Explaining the effect of participatory decision-making on performance may come from how its use is instrumental in creating situations that improve their effectiveness.¹⁹ As for one of the goals of SBM is a shared concern for making decisions, empowering teachers, school management, school redesign, and planning changes.

A planning model that involves all elements within an institution is a characteristic of a positive school culture. The advantages of such an organizational culture are numerous, including: (1) ensuring higher quality of work; (2) fostering open communication networks at all levels, including vertical and horizontal communications; (3) promoting transparency and openness; (4) creating a sense of togetherness and strong sense of belonging among members; (5) fostering solidarity and kinship among individuals; (6) allowing for prompt correction of errors; and (7) enabling adaptability to advancements in science and technology.

Furthermore, in addition to the benefits mentioned above, there are other advantages for individuals and groups, including: (1) increased job satisfaction; (2) fostering closer relationships; (3) enhancing discipline; (4) potentially lighter supervision; (5) promoting proactive attitudes; (6) fostering continuous learning and achievement; and (7) instilling a desire to always strive for the best for the school, family, others, and oneself.²⁰

Policy on Determining Priority for Funding Education Components

In the statement by the principal of SMPN 8 Malang, the teaching and learning

¹⁷ Dian Nataly Paramaatha, "Pengaruh Kekuasaan Dan Pengambilan Keputusan Terhadap Komitmen Organisasi Guru Sekolah Dasar BPK Penabur Di Jakarta," *Jurnal Manajemen Pendidikan* 6, no. 1 (July 11, 2015): 1087–96, <https://doi.org/10.21009/jmp.v6i1.1843>.

¹⁸ Taher A. Razik, Austin D. Swanson, and Taher A. Razik, *Fundamental Concepts of Educational Leadership and Management*, 3rd ed (Boston: Allyn & Bacon, 2010).

¹⁹ Sulardi Sulardi, "Pengaruh Manajemen Berbasis Sekolah Dan Iklim Organisasi Sekolah Terhadap Profesionalitas Guru Smp/Mts Muhammadiyah Di Kabupaten Sorong Provinsi Papua Barat," *Jurnal Pendidikan* 5, no. 2 (July 10, 2017): 64–74, <https://doi.org/10.36232/pendidikan.v5i2.129>.

²⁰ Latifah Latifah and Noor Fazariah Handayani, "Kontribusi Manajemen Berbasis Sekolah (MBS) Dan Kepuasan Kerja Terhadap Pelaksanaan Kinerja Guru Di SD Muhammadiyah Martapura," *Jurnal Terapung : Ilmu - Ilmu Sosial* 4, no. 1 (March 15, 2022): 18, <https://doi.org/10.31602/jt.v4i1.7356>.

process at school will involve three components: teachers, subject matter, and students. These three components in the teaching and learning process include facilities and infrastructure such as methods, media, and the environment that supports a good teaching and learning process. Among these three components, the teacher has a very important role in the learning process. Although it is recognized that many factors influence the success of the teaching and learning process, the teacher factor remains a dominant factor. It is one of the determining factors for the success of any educational effort.²¹ Chong, Mansur, and Ho state that for teacher always to adjust, and must update and improve the knowledge learned continuously. The importance of increasing the professional ability of teachers is due to the development of educational science and technology, satisfaction and work morale, work safety, and quality improvement.

Therefore, efforts to improve teacher professionalism must be carried out in a planned and sustainable manner. This requires priority in terms of financing to enhance this quality. Santika et al. states that increasing teacher professionalism must be carried out systematically, in the sense that it is carefully planned, carried out according to the principles, and evaluated objectively because the birth of a professional cannot only be through upgrading within six days, supervision in one or twice and a comparative study for two or three days. So, with real steps, professional teachers will realize that they have the view that carrying out teaching and educating duties is a service to humanity as a noble job.²²

Based on the results of the researchers' observations, some of the efforts that can be made by the three schools in the city of Malang to improve the quality of teacher professionalism are by providing training both internally within the institution, such as providing training to increase the mastery of information technology in learning, conducting training in teaching methods such as PAKEM and CTL. In addition, some schools also send teachers regularly to attend training outside the institution, such as English courses, attend Subject Teacher Consultations (MGMP), attend seminars, and other activities.

Identification of Education Funding Sources

One of the important things in preparing the school income and expenditure budget plan (RAPBS) is knowing the sources of financing that will be used as a reference for setting the budget. The propositions in this study related to sources of education financing are as follows.

Sources of education funding come from the central, provincial, and regional governments and community participation. The allocation for use is from the central government to finance the national standard school program (SSN), and international standard school pilots (RSBI). Meanwhile, the municipal government's funding sources for education include the salaries of civil servants (PNS) and operational costs in the form of recurring expenditure costs. Meanwhile, community participation covers the lack of

²¹ Enik Binti Yunani, "Pengaruh Kompetensi Pedagogik Guru dan Motivasi Belajar Siswa terhadap Hasil Belajar Hifdzil Qur'an" 1 (2019).

²² Dewayu Candra Santika, I Gede Mahendra Darmawiguna, and Gede Saindra Santyadiputra, "HUBUNGAN ANTARA KOMPETENSI PEDAGOGIK DAN PROFESIONAL GURU PPL JURUSAN PENDIDIKAN TEKNIK INFORMATIKA TERHADAP MOTIVASI BELAJAR SISWA SMK SE-KOTA SINGARAJA," *Jurnal Nasional Pendidikan Teknik Informatika (JANAPATI)* 6, no. 3 (January 4, 2018): 271, <https://doi.org/10.23887/janapati.v6i3.12014>.

funding from the central and regional governments, especially in developing student activities.

The findings in this study indicate that the central government and local governments have paid for education funding. Still, this funding has not been sufficient to carry out all activities in schools. On the other hand, the government still does not have clear rules regarding the scheme for sharing education funding between the central, provincial, and regional governments. It is because it is still being prepared, and it is hoped that the financing for each region will differ depending on the level of costliness and economic growth of each area.²³

However, in reality, a service requires costs because, in the field of education, there are several known categories of costs. These namely direct costs include all expenses that directly support the implementation of education. At the same time, indirect costs are expenditures that indirectly support the educational process but allow the educational process to occur in schools, such as student transportation costs, snack costs, health costs, and opportunity costs. Next are private costs, namely family expenses for education or household expenses. Meanwhile, there are also social costs (social costs) incurred by the community for education either through schools or collected by the government through taxes for education costs. The latter are costs in the form of money (monetary costs) and non-monetary costs (non-monetary costs).²⁴

As explained above, there are many costs that schools must bear to provide educational services. The findings of this research are only three components of the source of charge as mentioned above. However, the price of spending includes many members, the largest of which is the salary expenditure for civil servants, which on average takes up 50% of the RAPBS and investment costs such as building a new class, the remaining 20% for the cost of improving the quality of teaching and learning, subscription services, and very little for the welfare of employees.

Thus, it appears that implementing the mandate of laws and government regulations in the field is very difficult. For this reason, a pattern of good relations between the community and the school should be developed because with this good relationship, the school can fulfill the will of the community, and in return, the community will help and participate in financing education. The findings of this study also explain this, where the community, in this case, is represented by the school committee/board and in the preparation of the school budget plan and agrees on how much funds will be absorbed from the people of Malang city.

Effective financial management, which includes transparency, is essential to maintain public trust and participation in funding education. Transparency entails openness in the financial management practices of educational institutions, including disclosure of financial sources, amounts, and details of expenditure, and clear accountability. This enables interested parties to easily access information about the financial affairs of the institution. For instance, financial information such as the RAPBS (school budget plan) can be made readily available to all school members and parents, posted on notice boards in teacher's rooms or administrative areas, allowing easy access for those seeking this information. This allows parents to be informed about the amount

²³ Sri Winarsih, "Pendidikan Bebas Biaya Dalam Meningkatkan Mutu Pendidikan Di Sekolah/Madrasah," *Cendekia: Jurnal Kependidikan Dan Kemasyarakatan* 12, no. 1 (March 4, 2016): 89, <https://doi.org/10.21154/cendekia.v12i1.369>.

²⁴ Handayani and Huda, "Manajemen Pembiayaan Pendidikan Di SMA Negeri Pascadesentralisasi Pendidikan."

of money the school receives from student fees and how the funds are utilized.²⁵

Furthermore, another crucial aspect to consider is accountability, which entails the responsible management of school fees according to a predetermined plan. There are three key conditions for establishing accountability: (1) transparency among school administrators, involving input from various stakeholders in the management of schools; (2) performance standards within each institution that can be measured in the execution of duties, functions, and authorities; and (3) active participation to foster a conducive community atmosphere in creating service programs with easy procedures, low costs, and efficient delivery.²⁶

Next, it is essential to consider the aspects of effectiveness and efficiency in financing education. Effectiveness refers to the ability to manage finances in a way that supports the activities required to achieve the goals of the institution, while producing qualitative outcomes that align with the established plans. On the other hand, efficiency involves evaluating the relationship between inputs (such as energy, thought, time, and cost) and outputs or results. Efficiency can be assessed in two ways: the utilization of time, effort, and cost. Activities can be deemed efficient if they achieve the desired results with the minimum utilization of time, energy, and costs. Similarly, in terms of outcomes, activities can be considered efficient if they deliver the intended results within the planned timeframe.²⁷

Community Participation in Education Funding

According to Article 3 of Law No. 20 of 2003 on the National Education System, the function and purpose of national education are focused on developing the capabilities of individuals and instilling noble national character and civilization, with the aim of nurturing students who are devout and pious to God Almighty, possess noble character, good health, knowledge, creativity, independence, and capability. In their research, Putra et al. emphasized the crucial role of education in the economy and social welfare.²⁸

The government recognizes the significance of education in enhancing the quality of human resources and has taken various measures to fulfill this responsibility. These measures include curriculum and evaluation system development, improvement of educational facilities, procurement of teaching materials, and training for teachers and other education personnel.

²⁵ Manoto Togatorop, "Pengaruh Biaya Pendidikan Terhadap Mutu Sekolah SMA Swasta," *Scholaria: Jurnal Pendidikan Dan Kebudayaan* 7, no. 3 (September 18, 2017): 234, <https://doi.org/10.24246/j.scholaria.2017.v7.i3.p234-240>.

²⁶ Renaldy Fernando Rolos, Jullie J Sondakh, and Robert Lambey, "Analisis Penerapan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik (Sak Etap) Dalam Penyajian Laporan Keuangan Pada Koperasi Pegawai Republik Indonesia (KPRI) Gelora Pendidikan Kota Tomohon," *GOING CONCERN: JURNAL RISET AKUNTANSI* 11, no. 2 (June 30, 2016), <https://doi.org/10.32400/gc.11.2.13061.2016>.

²⁷ M. Sobry, "Proses Penjaminan Mutu Lembaga Pendidikan Islam Melalui Manajemen Mutu Terpadu," *EL-HIKMAH: Jurnal Kajian Dan Penelitian Pendidikan Islam* 10, no. 2 (March 19, 2018): 211–22, <https://doi.org/10.20414/elhikmah.v10i2.216>.

²⁸ Pasca Dwi Putra, Muhammad Nasir, and Noni Rozaini, "Peningkatan Kesejahteraan Masyarakat Melalui Pendidikan, Pemberdayaan Ekonomi, Peningkatan Sarana Dan Prasarana Serta Kesehatan Di Kota Gunung Sitoli: Implementasi Corporate Social Responsibility (CSR) PT. Pertamina (Persero) Marketing Operating Region (MOR) I – Terminal Bahan Bakar Minyak (TBBM) Gunung Sitoli," *JURNAL PENGABDIAN KEPADA MASYARAKAT* 24, no. 3 (December 19, 2018): 776, <https://doi.org/10.24114/jpkm.v24i3.11611>.

Handayani and Huda emphasized that education funding is a complex concept that cannot be fully understood without considering its underlying concepts. They also highlighted the assumption that discussions on education financing are closely tied to economic issues in education. Education financing encompasses various interconnected components, ranging from micro (such as academic units) to macro (national) levels. These components include sources of education funding, systems and mechanisms for allocation, effectiveness and efficiency in utilization, accountability for results measured by changes at all levels, particularly schools, and challenges related to education funding.²⁹

The problem of financing education in the amended constitution of 1945 Constitution mandated that the government had an obligation to allocate 20% of the APBN and 20% of the APBD in addition to teacher salaries. However, according to the findings in this study, it turns out that almost 90% of the government's budget for schools is spent on paying the salaries of teachers and employees who are civil servants. Meanwhile, from the School Revenue and Expenditure Plan in each state school, it was found that the participation of the community in financing and supporting the smoothness of the teaching and learning process is very large. Therefore, the government has emphasized the inability to meet these educational needs as stated in Law Number 20/2003 concerning the National Education System, the RPP, which is a derivative of it, also stipulates that the source of education funding comes from the government and the community.

Recognizing the crucial role of the community in education, the government has established rules regarding community involvement and participation. Previously, the community's role was fulfilled by the Education Administration Support Agency (BP3), but this was later replaced by the School Committee through a Decree of the Minister of National Education dated 2 April 2002. The change in name from BP3 to School Committee was driven by the aim of ensuring full community engagement in enhancing the quality of education at all levels. The formation of the School Committee is intended to promote increased responsibility and active participation of the community in academic units.

According to Maujud, community participation is essential in improving the quality of education, which goes beyond providing material assistance. It also involves contributing thoughts, ideas, and innovative suggestions for the progress of schools. Education is not limited to material support, but also encompasses the provision of intellectual input, ideas, and creative suggestions for the advancement of schools. The findings from this study confirm that support from the upper community in financing education starts from the preparation of the RAPBS to financing issues. The importance of community support is also recognized by all school leaders who are the object of this research, so they try always to establish good communication with community representatives, namely committees and student guardians. Furthermore, to increase community participation in education, the school always provides accountability reports on the use of education funding from the community.

The findings mentioned above are consistent with the functions of the school committee, which include; *first*, promoting public awareness and commitment to the implementation of quality education. *Second*, collaborating with the community

²⁹ Handayani and Huda, "Manajemen Pembiayaan Pendidikan Di SMA Negeri Pascadesentralisasi Pendidikan."

(individuals/organizations/business world/industrial world) and the government to ensure the provision of quality education. *Third*, receiving and analyzing aspirations, ideas, demands, and various educational needs expressed by the community.

All these community roles are also aligned with the functions of the school committee, which include; *first*, acting as an advisory agency in determining and implementing education policies in academic units. *Second*, providing support, including financial, intellectual, and personnel support, for the implementation of education in academic units. *Third*, acting as a controlling agency to ensure transparency and accountability in the implementation and outcomes of education in academic units. *Fourth*, serving as a mediator between the government (executive) and the community in the education unit.³⁰

CONCLUSION

From some of the explanations above, it can be concluded that, in assessing educational financing needs in several SMPNs in Malang city, 4 strong elements are needed so that education funding is right on target and runs smoothly. First, before budgeting for funding is implemented, school members and stakeholders must be able to identify in advance what needs are needed for financing, both from the aspect of facilities and infrastructure, human resources and the curriculum as a subjective matter. Second, in the context of an assessment of school funding, they are required to formulate a policy regarding funding and allocation so that they do not violate ethical or normative aspects. Third, Stakeholders and developers of responsibility in schools are required to have competence in analyzing and identifying sources of funding or education financing. It aims to make it easier for school members to carry out program activities without waiting for the disbursement of funds sourced from the funding center. Fourth, every financial or financing policyholder is required to involve the community in assessing, planning, allocating, and disbursing education funding. With the active participation of the community in the assessment of the financing of educational needs, the ideas and suggestions for financing education will be more flexible and not static, as well as transparent. Thus, efficiency and effectiveness in financing education can be realized, which is strongly relevant to the vision and mission of educational institutions.

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³⁰ Hurriyatul Ifadhah et al., "IMPLEMENTASI PENGAWASAN AKADEMIK OLEH PENGAWAS SEKOLAH DASAR SE-KECAMATAN PADEMAWU," *Re-JIEM (Research Journal of Islamic Education Management)* 5, no. 2 (December 28, 2022): 183–92, <https://doi.org/10.19105/re-jiem.v5i2.7680>.

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