



Analysis of Education Financing in the Era of Regional Autonomy at Tanjungsari 1 Elementary School, Taman Sidoarjo

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Abstract. This study aims to analyze education financing in the era of regional autonomy to improve the quality of education in the local area. This research uses a qualitative descriptive research method with data analysis involving observations, interviews, and documentation of necessary data with relevant school administration personnel as sources. The results of this study indicate that the school receives education financing from the local area, which is planned and allocated using DBP (Data-Based Planning) based on the School Quality Report obtained from the national assessment results of students. The school also uses the ARKAS application as a guideline for managing planning, management, and accountability reports to enhance transparency, accountability, and openness in the school.

Keywords: Education Financing, Regional Autonomy, Education Funding.

1 Introductions

Education is one of the crucial aspects in the development of a country, which has significant impacts on the progress and welfare of society. To achieve quality education goals, the management strategy of education funds by local governments becomes crucial. Thoughtful planning in allocating education funds can provide a solid foundation to support the improvement of educational quality. Ensuring the continuity of the learning process requires financial management that serves as a guideline for managing and allocating education funds. Sources of funds from the central government, local governments, and community contributions must be effectively utilized to achieve educational objectives [1]. Educational goals represent the aspirations of all stakeholders in the education sector. The central government, local governments, educational institutions, and the community play pivotal roles in achieving educational objectives [2].

In Law number 20 of 2003 regarding Education Funding, articles 46 and 47 stipulate that education funding is a shared responsibility among the central government, local governments, and the community. In the implementation of education, costs are necessary to repair damaged facilities and infrastructure, build classrooms, teacher rooms, special service places, etc. Building and maintaining such facilities require substantial funds [3]. Specifically, education funds, apart from teacher salaries and

official education costs, are allocated a minimum of 20% from the state budget (APBN) and a minimum of 20% from the regional budget (APBD) [4]. Through appropriate strategies in allocating education funds, local governments can ensure that every invested rupiah has a maximum impact on improving educational quality. Furthermore, transparent and accountable management of education funds will build public trust in the government at the local level, and encourage active participation in efforts to improve education at the local level. From the above presentation, it can be concluded that in managing education financing, a well-defined concept and planning system are required to formulate a national financing system.

The implementation of Regional Autonomy policies based on Law No. 22 of 1999 and Law No. 32 of 2004 allows for independent decision-making and policy-making where authorities that were once centralized are now delegated to regions, namely provinces and districts/cities. The education system in Indonesia has now adapted to this autonomy model. Autonomy policies in the education sector (educational autonomy) bring great hope among communities because regional autonomy in education funding will improve the system. What is crucial about regional autonomy is the increasing role and responsibility of regions in addressing all education-related issues within their respective communities [5].

One of the classic problems always faced by the education sector is the minimal funding or financial resources, even though the allocated education budget falls short of targets or remains significantly small compared to expectations based on our national budget, including the allocation of education funds from the regional budget (APBD), which also remains insufficient given the importance and magnitude of current education costs. It must be acknowledged that the implementation of regional autonomous education financing policies can also pose several challenges, such as regional disparities in access and quality of education, as well as potential lack of oversight over fund utilization. Therefore, it is crucial for local governments to conduct regular monitoring and evaluation of policy implementation, involving various stakeholders in decision-making processes to ensure that its positive impacts are felt by the entire community. With this in mind, the author intends to examine how the analysis of education financing provided by local authorities in the effective and efficient allocation of resources can achieve quality and sustainable education goals at SD Negeri Tanjungsari 1 Taman Sidoarjo.

2 Research Method

This study employs a qualitative descriptive research method, conducted with data analysis both in the field and after returning from the field. Data analysis in this research was carried out simultaneously with the data collection process. The analysis process follows the interactive analysis model as described by Miles and Huberman, outlined as follows:

The research analysis process is conducted in four stages, as follows:

1. Data Collection: Data is obtained from interviews, observations, and documenta-tion recorded in field notes, consisting of descriptive parts (seen, heard, wit-nessed, and experienced by the researcher) and reflective parts (impressions, comments, opinions, and interpretations of the researcher

regarding the findings) regarding the analysis of education financing in the era of regional autonomy.

2. **Data Reduction:** After collecting the data, the next step involves data reduction to select relevant and meaningful data, focusing on data that aims to solve problems, discoveries, interpretations, or to answer research questions regarding local government education financing.
3. **Data Presentation:** It takes the form of writing or words, pictures, graphs, and tables. The purpose of presenting data is to integrate information to depict the current situation, such as the educational report of SDN Tanjungsari 1 Taman.
4. **Drawing conclusions:** This is done throughout the research process, similar to the data reduction process. Once sufficient data has been collected, preliminary conclusions are drawn, and after all data is fully gathered, final conclusions are made.

This study also utilizes literature review method to strengthen the field-obtained data with existing theories. It employs a semi-structured approach, allowing the researcher to ask questions based on informant statements/answers. As a supplement to this research, an interview was conducted with Mr. Muhammad Asrofi, the school administrator at SD Negeri Tanjungsari 1 Taman Sidoarjo.

3 Results and Discussion

3.1 Concept of Financing and Decentralization in Regional Autonomous Education

Education financing from the central government is sourced from the State Budget (APBN). Meanwhile, funds from local governments come from the provincial and district/city-level Regional Budgets (APBD). APBD funds are used to support educational activities in their respective regions, both for routine activities and educational initiatives. The funding provided by both central and local governments is mandated by Article 31 of the 1945 Constitution, which guarantees every citizen's right to education. Education funds are allocated a minimum of 20% from the State Budget (APBN) in the education sector, and provincial, district, and city governments are also required to allocate a minimum of 20% of their Regional Budgets (APBD) to education. With the increased management of local funds, the development of human basic needs in the era of decentralization becomes more depends on the success of local government policies [6].

In the era of autonomy, the quality of education will be greatly influenced by local government policies, as the central government has administratively delegated responsibility to local governments to enhance the progress and development of education in their respective region [7]. This aligns with information provided by school financial administrators that:

"Schools are granted authority by the Sidoarjo District Government through its education and cultural office to develop, regulate, and manage school finances according to the school's needs."

"The funds provided by the education office are BOS funds, and schools are empowered to efficiently manage and allocate these BOS funds to achieve the school's objectives."

In the study it is also mentioned that the authority of education management has shifted from a centralized system to a decentralized system [8]. Decentralization in education means the transfer of broader powers and authorities to regions to plan and make decisions independently in addressing educational issues. Decentralized learning is an effort by the central government to manage education during globalization. This management strategy is a central government strategy to facilitate controlling educational growth and is considered more efficient than centralization [9].

Based on the interview results and research presented, it can be concluded that decentralization involves the transfer of governance authority by the central government to autonomous regions to manage and govern their own affairs.

3.2 Management of Regional Autonomous Education Costs

Regional autonomy implemented since 2001 has brought significant changes to the national education system. The concept of financing management during regional autonomy will adapt according to existing conditions [10]. Financing refers to funding provided by one party to support planned investments, whether conducted independently or through institutions [11]. The strategy of an educational institution in administratively managing educational costs involves how its leaders manage resources and funding within the institution's environment. Effective education management must strive to maximize financial income to meet educational funding needs. Abundant educational financing does not guarantee quality improvement if not properly planned, targeted, managed, supervised, accountable, or enforced with stringent sanctions for deviations [12].

Here are strategies that can be implemented through educational administration, such as: conducting internal and external analyses of potential funding sources, identifying, categorizing, and estimating fund sources that can be tapped and developed, determining funding sources through consultations with parents, school committees, educators, and educational staff.

In the era of regional autonomy, regional governments (PEMDA) are responsible for managing the education sector at all levels below higher education (elementary, junior high, senior high/vocational schools), except for curriculum and standard-setting, which remain centralized responsibilities [13]. In line with this, the effective implementation of educational policies in regions relies on adequate and reliable educational resources to enhance the quality of regional resources. The implementation of mechanisms for the flow of funds from the central government to regions through fiscal transfers, particularly through the General Allocation Fund (DAU) as a block grant, is expected to provide certainty and flexibility in receiving and allocating its budget, regional governments (PEMDA) are responsible for managing the amount of funds required by schools to support planned activities or programs, particularly those needed for teaching and learning support according to the School Operational Assistance (BOS) Guidelines for the mandatory 9-year education period. The funding amount remains fixed, meaning it does not necessarily align with the schools' actual needs [14]. One form of local education cost management is the Regional School

Operational Assistance (BOSDA), which is budgeted from regional revenues and expenditures (APBD) based on the mandate of Law Number 32 Year 2004 concerning regional governments. It affirms that the provision of education is one of the mandatory duties within the authority of regional governments. The management mechanism of BOSDA differs between public and private schools: public schools receive BOSDA funding based on regional government activity programs, while private schools base their funding on proposals submitted by the schools themselves [15]. One of the goals of providing operational school funds is the development of teachers' and educational staff's professions, as well as school management development, aiming to produce competent and high-quality students as the primary objective of national education to enrich the nation [16].

It, in line with the information conveyed by the Administration Officer of Tanjungsari 1 Taman Elementary School:

"The school prepares and plans the School Activity and Budget Plan (RKAS) using the ARKAS application (School Activity and Budget Planning Application) for the School Operational Assistance (BOSDA), which is very beneficial and helps in addressing educational issues. BOSDA itself is received annually and divided into four quarters per year, while for educators, they receive *Lauk Pauk* (LP) or Additional Educator Income (TPP) monthly, and civil servants (ASN) receive Performance Allowance (TuKin)."

The statement is relevant to the study Sofyan (2021) which discusses fund disbursement occurring every three-month period: January-March, April-June, July-September, and October-December within one year. This assertion is supported by the research Trihantoyo (2023) which indicates that the BOS fund disbursement scheme has also changed systems. Before 2022, the disbursement of BOS funds The disbursement is done every 3 months with Period I January-March, Period II April-June, Period III July-September, and Period IV October-December. Currently, the system has changed, and the BOS funds are disbursed every 6 months or one semester. Based on the interview and research findings, it can be concluded that the preparation and planning of the School Activity and Budget Plan (RKAS) using the ARKAS application for BOSDA in public elementary schools provide significant benefits in addressing educational issues. BOSDA funds are obtained annually and divided into four quarters per year. For educators, they receive *Lauk Pauk* (LP) or Additional Educator Income (TPP) monthly, while civil servants (ASN) receive Performance Allowance (TuKin). Thus, the implementation of the ARKAS application and structured periodic fund disbursement system contribute positively to school financial management and enhance the efficiency of fund utilization to improve educational quality.

3.3 The Allocation of Educational Funds by the Regional Government

Budget preparation is a series of positive steps to realize the utilization of financing. This activity involves the leaders of each organizational unit [17]. True educational autonomy must be accountable, meaning that educational policies must always be accountable to the public because schools are established as public institutions or agencies that serve the needs of the community.

LAPORAN RAPOR PENDIDIKAN SD NEGERI TANJUNGSARI I TAHUN 2023

Identifikasi Refleksi Benahi

Laporan ini berisi **CAPAIAN SELURUH INDIKATOR** statistik Anda sesuai hasil Asesmen Nasional (AN), Survei Lingkungan Belajar (Sulingar), survei alumni, dan sumber data lainnya
 - Laporan ini dapat memberi gambaran kualitas satuan pendidikan Anda seperti yang tertuang di SIC Nomor 9/2016/2023 tentang Indikator Profil Satuan Pendidikan dan Profil Pendidikan Daerah.
 - Untuk mempermudah menghitung perubahan skor Rapor 2023 dan Rapor 2022, semua skor Rapor 2022 dikonsversi ke rentang 0-100.
 - Peringkat Anda didasarkan pada posisi skor capaian dalam satu rentang kelompok dengan pengertean berikut:

PERINGKAT ATAS untuk kelompok **1-20%**
PERINGKAT MENENGAH ATAS untuk kelompok **21-40%**
PERINGKAT MENENGAH untuk kelompok **41-60%**
PERINGKAT MENENGAH BAWAH untuk kelompok **61-80%**
PERINGKAT BAWAH untuk kelompok **81-100%**

Laporan diperbarui 11 Jul 2

No	Indikator	Capaian	Skor Rapor 2023	Definisi Capaian	Perubahan Skor dari Tahun Lalu	Skor Rapor 2022	Peringkat di Kab./Kota	Peringkat secara Nasional	Sumber Data
5									
A.1	Kemampuan literasi Persentase peserta didik berdasarkan kemampuan dalam memahami, menggunakan, menafsirkan, dan mengevaluasi beragam jenis teks (teks informational dan teks fiksi)	Baik (100% siswa sudah mencapai kompetensi minimum)	100	Sebagian besar peserta didik telah mencapai batas kompetensi minimum untuk literasi membaca.	Naik 49,99%	66,67	Peringkat atas (1-20%)	Peringkat atas (1-20%)	Asesmen Nasional: Asesmen Kompetensi Minimum (Kementerian Pendidikan, Kebudayaan, Riset dan Teknologi)
6	Proporsi peserta didik dengan kemampuan literasi di atas kompetensi minimum	Di atas	13,33%	Peserta didik mampu mengintegrasikan beberapa informasi lintas teks, mengevaluasi isi, kualitas, cara penulisan suatu teks, dan bersikap reflektif terhadap	Naik 100,00%	0,00%			

1. LAPORAN RAPOR 2. PANDUAN MEMBACA PBD 3. PRIORITAS REKOMENDASI 4. SELURUH RI ...

Fig. 1. 2023 Education Report of SDN Tanjungsari 1.

In the image above, it can be seen that the education report, or progress report, is a document containing information about academic achievements, development, and the level of students' abilities over a certain period of time. It is usually used by schools or educational institutions to provide an overview of students' progress to parents or guardians.

In the allocation of regional government funds, according to the information provided by the Administration of SDN Tanjungsari 1 Taman, it is as follows:

“Reviewing the school's education quality report as a reference for allocation, which will later be channeled into the Data-Based Planning (PBD) system. The results of the school's education quality report are obtained from the students' performance in the national assessment, which is managed into the school report as a reference for the school's budget allocation.”

This is in agreement with the research conducted by Ferry & Muspawi (2023), which states that school programs are formulated based on data (PBD) from the education report and are then outlined in the School Work Plan and Budget (RKAS) in a transparent, accountable, and open manner

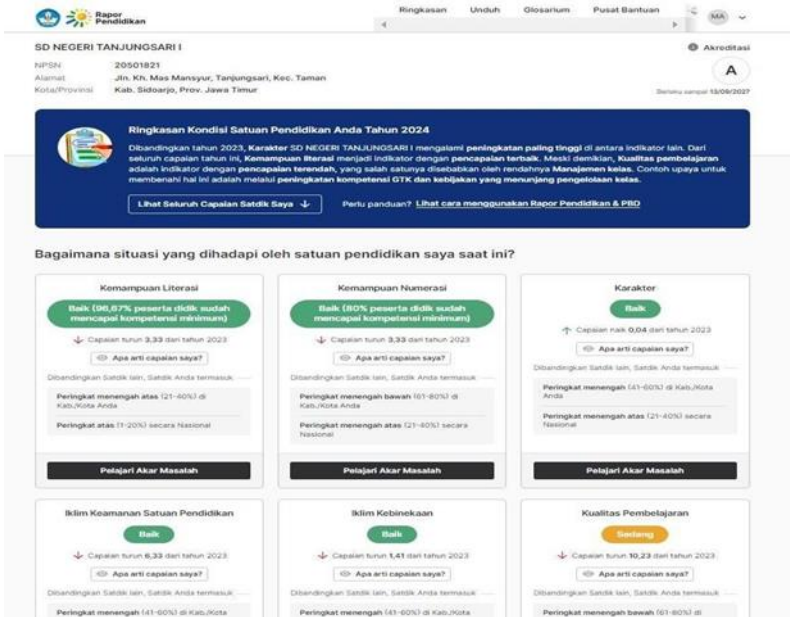


Fig. 2. Education Report Application.

The image above depicts the education report application, which contains a summary of the conditions of the educational unit at SDN Tanjungsari 1 Taman. The application shows results compared to 2023, highlighting that the character of SDN Tanjungsari 1 Taman experienced the highest increase among other indicators. Of all the achievements in 2023, literacy skills had the best performance, increasing by 0.04 from 2023. However, the quality of learning was the lowest-performing indicator, with a decrease of 10.23 from 2023, partly due to poor classroom management. Efforts to address this issue include improving the competence of teachers and education personnel (GTK) and implementing policies that support classroom management.

The Education Report Application is a comprehensive platform that consolidates and provides national evaluation results and other relevant data on the academic performance of educational institutions in an integrated and accessible format. The purpose of this platform is to assist educational units and regional governments in identifying educational difficulties within the institutions. It serves as a data-driven repository of insights, enabling stakeholders to develop more accurate educational reform strategies [18]. Based on the previous explanation, it can be summarized that the education report is an interconnected platform among all applications within an educational unit, according to the information provided by the administrative staff of SDN Tanjungsari 1 Taman

“By reviewing the education quality report, constructive data can be obtained for budgeting purposes and formulating Action Plan Follow-ups (RTL) into the School Activity Budget Plan (RKAS) and Long and Medium Term Plans (RJPM), especially in the activities of SD Negeri Tanjungsari 1 Taman Sidoarjo.”

The statement is supported by the research [18], which states that data-driven planning is a valuable tool for identifying root causes of issues, reflecting educational achievements, and facilitating constructive dialogue with various education stakeholders with the aim of improving educational quality.

3.4 Evaluation of Regional Autonomy in Education Financing

The implementation of educational decentralization, also known as educational autonomy, has not yet fully met expectations due to the lack of readiness in social, political, and economic institutions. Educational autonomy affects curriculum, administrative efficiency, education revenue and costs, as well as its distribution [13]. There are six factors contributing to the incomplete implementation of educational autonomy, namely:

1. Unclear rules regarding roles and procedures at the district and city levels.
2. Management of the public sector, including education management, is not yet ready to be implemented autonomously due to limited human resources and inadequate facilities.
3. Education funds and regional budget allocations (APBD) are inadequate.
4. Lack of attention from both the central and regional governments to involve the community more in education management.
5. The authority of local leaders, such as mayors and regents, as the sole rulers in the region, often fail to seriously consider the educational conditions in their areas, resulting in education budgets not being prioritized as a main concern.
6. The condition of each region lacks equal strength in educational provision due to differences in facilities, infrastructure, and available funds. This leads to disparities between regions, prompting the government to establish regulations for determining national education quality standards while considering the developmental autonomy of each region.

According to the information provided by the administration of SDN Tanjungsari 1 Taman:

"Schools can ensure that the allocation of regional education funds aligns with data-based planning by reviewing the Action Plan Follow-up (RTL). If the RTL is in accordance, the school creates a School Budget Plan that aligns with the RTL. If there are discrepancies with the RTL, adjustments will be made monthly to reallocate funds that do not match, as the current funding is still cash-based, meaning it has not yet become non-cash (income). Non-cash procedures involve submitting receipts or physical evidence. Regarding the evaluation of regional autonomy in education fund allocation, it relies on data-based RTL. The main challenge is that the education funds from the regional budget (APBD) are considered insufficient to meet educational quality requirements. To address this, schools will prioritize which needs are most beneficial to the public. Moving forward, local governments need to enhance evaluation processes, especially concerning fund distribution, fund amounts, and timeliness in disbursing regional autonomy education funds."

Based on the findings and interviews, it can be concluded that schools play a crucial role in ensuring that the allocation of regional education funds aligns with data-based planning. This is achieved by monitoring and evaluating the Action Plan Follow-up (RTL) to ensure consistency between the RTL and the School Budget Plan. In case of

discrepancies, the school adjusts the budget on a monthly basis. The process of education fund allocation can be cash-based or non-cash-based, with specific steps required for each type of income. The evaluation of regional autonomy in education fund allocation is conducted based on data-driven RTL considerations. The main challenge faced is the insufficient regional budget (APBD) allocation to meet educational quality standards. To address this, schools must prioritize the most needed and beneficial aspects for the community. Future evaluations should focus on improving fund distribution, fund amounts, and timeliness in disbursing regional autonomy education funds.

4 Conclusion

According to the results of the study, it can be concluded that the concept of education financing in the era of regional autonomy involves granting broad authority to local governments to develop, regulate, and manage educational affairs in their respective regions. In preparing the financing for regional autonomous education, SDN Tanjungsari 1 Taman plans the School Activity and Budget Plan (RKAS) through the ARKAS application (School Activity and Budget Plan Application).

The assistance provided by the regional government to SDN Tanjungsari 1 Taman includes BOSDA (Regional School Operational Assistance), disbursed annually with quarterly allocations. Meanwhile, educators and educational personnel receive LP (Lauk Pauk) or TPP (Additional Educator Income) monthly.

The allocation of regional autonomous education budget by schools utilizes the education quality report as a reference and guideline for implementing activities. This education quality report is derived from national assessments of students. After reviewing the education quality report, funds are allocated through the PBD system

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