

Analysis of Educational Funding Models in SMKN 3 Payakumbuh

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Abstract - This research aims to find out the sources of funding, funding models used, and the effectiveness of educational funding in SMKN 3 Payakumbuh. This research is a descriptive qualitative research with analytical method, the research subjects are the principal, vice principal, treasurer, the head of program, teachers and school committee board at SMKN 3 Payakumbuh.

Techniques of data collection are done with interviews, observation, and documentation. Data validity test uses triangulation credibility test. The results showed that the sources of educational funding in SMKN 3 Payakumbuh consisted of a) School Operational Assistance (BOS) from the government funds, b) School Operational Fund (BOP) from Local Government Budget (APBD) of Education Office of West Sumatra, c) School Committee Funds. The model of education funding implemented at SMKN 3 Payakumbuh is a *flat grant model* and *bidding model*. The utilization of funding sources is arranged in RAKS in accordance with 8 national education standards.

Keywords - Sources of Funding, Funding Models, Effectiveness of Educational Funding.

I. INTRODUCTION

The educational funding system in Indonesia cannot be separated from government involvement, because together it has an involvement in educational funding. The National Education System Law (SISDIKNAS) Number 20 of 2013 article 11 paragraph 2 states that the central and regional governments are obliged to guarantee the availability of funds for the implementation of education for every citizen at the age of seven to fifteen years old. Furthermore, in Government Regulation number 48 of 2008 about educational funding, article 2 paragraph 1 states that educational funding is a joint responsibility between the government, local government and the community.

This form of Government responsibility is proven by having set the funds for education taken from 20% of the APBN; meanwhile to fund education to every school, the government distributes the funds by using BOS program. Government assistance is only to fund Non Personnel activities which are determined according to the level of education. The determination of the amount of funds for SMA/SMK level is Rp. 1,400,000 for Fiscal Year of 2018

and Rp. 1600,000 for Fiscal Year of 2019 where every student receives the same amount every year. Furthermore, educational funding is also the responsibility of the provincial or regional government. In Government Law 23 of 2014 Number 1 regarding the Division of Government Affairs in the Field of Education states that the authority to manage secondary school education (senior high school level) is the authority of Provincial Government, and then that local government subsidizes funds called.

Biaya Operasional Penyelenggaraan Pendidikan (BOP) from the Local Government Budget (APBD) of Provincial Education Office. Funding assistance from these local governments are varies according to the capabilities of each region.

The funds from the government and local governments are not yet sufficient to fund all of school activities. This is based on the ability of the government and regional governments to only help for non-personnel activities while school development activities are deemed in adequate and schools are trying to find other sources of funding to fund all of their activities. The government's policy to overcome

this financing problem is to allow public schools at SMA/SMK level to raise funds from the community, which comes from students' parents through school committees or in the form of other business contributions. Fundraising originating from these parents is in accordance with Permendikbud Number 75 of 2016 concerning School Committees. Fundraising must be through parents' approval through meetings with school committees aimed at supporting the improvement of the quality of education services in schools.

Based on this, the Indonesian government policies affect the educational funding system. The educational funding system varies depending on the conditions of each country and region, the funding program, the government and the administrative system in each educational institution itself (Arwidayanto 2017: 52). Therefore, it will also affect the model of educational funding used in schools. The educational funding model is a form of educational funding that applies in an educational institution regarding on how to obtain and use funds effectively to fund all educational programs.

The funding system that is being developed for Indonesia's conditions is rather difficult to refer to a model of educational funding, because each element such as the central government, local government, parents of the students and the community should ideally provide funding for education but in fact it has not been well formulated (Yahya 2009: 238). Even so, the model of educational funding in Indonesia is actually a modification and combination of various funding models in other countries in the world.

SMKN 3 Payakumbuh which is one of SMK in the Payakumbuh City, West Sumatra in the field of technology and tourism, has 7 majors that are Network and Computer Technology, Fashion, Culinary Art, Cosmetology, Hospitality Accommodation, Travel Agent and Multimedia. It has a number of students approximately 1500 people who in the implementation of education requires a large tuition fee. Based on the results of the pre survey conducted by researcher at SMK N 3 Payakumbuh, it is obtained data from RAKS 2018/2019 that the source of educational funding comes from the central government through School Operational Assistance (BOS), the help from provincial government through Educational Operational Assistance (BOP), and donations from participating students' parents called school committee funds.

However, apparently the problem of educational funding in SMKN 3 Payakumbuh still encountered. The indication

of the problems related to the source of funds and the effectiveness of its use. Problems related to sources are the disbursement of BOS and BOP funds is done quarterly so for activities that requires funds immediately are not carried out well. Meanwhile, donations from parents which are carried out every month are non mandatory contributions; as a result, the fundraising is also not done well. This certainly prevents the funding of school activities that are budgeted from these funds.

Related to the issue of effectiveness of the use of funds, the problems include the availability of books for vocational learning is still minimal, the development of libraries, payment of honorarium staff salaries, maintenance of the learning infrastructure, and procurement of equipment in the practice room or laboratory/ workshop, as well as the need for procurement of the latest practice tools (*upgrading*) in accordance with technological developments in the business and industrial world. Another fact is that SMKN 3 Payakumbuh has not been able to maximize its potential in developing alternative funding sources, such as production units, school canteens, and cooperatives so that additional funding sources from developing alternative school funding sources are very minimal.

II. RESEARCH METHOD

This research is a qualitative descriptive research with analytical method. Descriptive method was chosen because the research conducted is related to current events and related to the present condition. Researcher obtains as much data as possible through various techniques arranged systematically to find the perfect data collection of research results. The purpose of this descriptive research is to make a systematic description, picture or painting and the relationship between the phenomena investigated.

This research was conducted at SMK N 3 Payakumbuh, with the research subjects are the school principal, vice principal, treasurer, school committee, teachers, education staff, and students. SMK N 3 Payakumbuh was chosen as a place of research because it is a Tourism and Technology Vocational School which has approximately 15,000 students, which certainly required different educational funding in terms of both amount and utilization and varied funding sources. This research was conducted for two months starting in August until October 2019. Techniques and tools of data collection in this research were done by the method of interviews, field observations, and documentation data. Triangulation of sources, techniques and time to check the validity of the data were also performed in this research.

Data analysis technique is based on Miles Huberman's data analysis, the data collected is reduced by grouping them according to criteria and then processed and presented in the form of tables and narrative descriptions and then draw the conclusions. Triangulation of sources, techniques and time to check the validity of the data were also performed in this research.

III. RESEARCH RESULTS AND DISCUSSION

A. Educational funding sources

Based on the results of data collection activities through interviews with several informants that researcher successfully met and interviewed, and the results of observations and documentation data from RAKS especially related to funding sources for educational funding in SMK N 3 Payakumbuh: the source of educational funding in SMK N 3 Payakumbuh has a main source of money obtained through BOS funds with the details that each student gets Rp. 1,400,000 in the 2018 fiscal year and Rp. 1,600,000 starting in 2019 fiscal year. The funds obtained are for non-personnel funding for one school year. The second source of funding is Local Education Operational Assistance from the Government of West Sumatra. The amount received is around Rp. 448,000,000. This fund is used for school operations which cannot covered by BOS such as payment for electricity power and services. The third source of funding is donations from the School Committee or also called sources of funds from the community. This funding source is determined in accordance with the results of agreement with the parents through a school committee meeting to support BOS and BOP funds, especially for educational activities. The incoming funds are then compiled in the RAKS based on 8 education standards and elaborated in several activities by adjusting the instructions and technical use of the budget that contains provisions in using BOS, BOP, and Committee funds.

Based on that study, it can be explained that the funds which goes into SMKN 3 Payakumbuh account come from BOS from the central government, BOP from the local (provincial) government and school committees from the community with the following details:

1. The source of funds from the central government called School Operational Assistance (BOS). BOS funds are issued by the government quarterly. Based on RAKS 2018/2019 the amount of funds received by SMK N 3 Payakumbuh from BOS is Rp. 2,146,200,000.

2. The source of funds from the local government is called the Education Operational Assistance (BOP). This fund is taken from the Local Government Budget (APBD) of West Sumatra. The BOP funds for SMK N 3 Payakumbuh 2018/2019 fiscal year are:

Fiscal Year of 2018 TW 3 and 4 = Rp. 245,750,348

Fiscal Year of 2019 TW 1 and 2 = Rp. 202.583,521

3. Sources of funds from the parents in the form of donations are voluntary based on agreement with the school committee, i.e.:
 - a. Donations of Monthly Committee funds
 - b. Donations of Incidental/ Development Funds
 - c. Donations of internship funds paid by students of class XI who will carry out internship
 - d. Donations of Competency Test funds paid by grade XII students

Based on the results of research conducted and comparing the results of the analysis of the calculation of the unit cost of education for SMK in Semarang in the Office Administration and Fashionskills program in the 2017/2018 school year, for the Office Administration major, Rp. 3,804,514.41 per year, while the unit cost of education per student in the Fashion expertise program is Rp 3,701,565.99 per year (Hastaningtyas: 2018). Meanwhile, based on the results of unit cost calculations conducted by the Directorate of PSMK 2018 that the operational costs for tourism group students for a year is Rp. 6,376,000 which is calculated based on 8 education funding standards so that when compared with the Unit Cost of Education in SMK N 3 Payakumbuh only around Rp. 2,941,593,175.90 per student for a year. It is certain that it is still not enough to fund the entire program of activities. Besides that, the problem of not realizing all donations from the parents of students will reduce the planned source of funds and will disrupt the activities funded from these funds. Donations from students' parents to fund several activities based on the RAKS are not small in number, and only collected 75% of the budgeted amount. The funds originating from BOS are only for nonpersonal activities while funds at SMK N 3 Payakumbuh as stipulated in the RAKS are all for operational activities for one year. It is expected that the central and local governments will be able to allocate funds for educational funding based on the needs of vocational schools. Besides that, to be able to increase the source of funds to help the

funding SMK N 3 Payakumbuh submit a proposal for funding to the government through SMK development funding assistance for the Department of Hospitality, UPW and Cosmetology. This fund is used to improve the quality and development of teacher competencies. And some of the funds are used to purchase material and equipment for student practice.

As explained above, it can be concluded that the source of funds for funding education in SMK is indeed varied. Besides the funds mentioned above, SMK N 3 Payakumbuh can also add funding sources to help the educational funding that comes from the activities of school production units, cooperatives, canteens, and DU / DI cooperation (Ramadhan: 2015). SMKN 3 Payakumbuh can also take advantage of existing potentials such as the use of *Teaching Factory* learning by directing learning to produce products and services that can be sold and marketed according to community needs. For this reason, it is necessary to establish good cooperation with the business and industrial world. Orders received from DU/ DI is practical materials for students by paying attention to the competencies and qualities that are acceptable to the community or are worth selling. The results can be used to fund further practical activities. This applies to all departments in SMK N 3 Payakumbuh.

B. Educational Funding Model

The educational funding model is a form of accurate representation as an actual process that allows a person or group to try to do based on the model (Suprijono, 2011: 45). The funding model in education has advantages and disadvantages and was chosen to be applied in accordance with the conditions and needs in its implementation. Based on research findings and data analysis that has been done, it can be concluded that the educational funding model used in SMKN 3 Payakumbuh is based on existing educational funding models, and based on educational funding sources based on government policy. The funding models are the *flat grand model* and the *Bidding Model*. It is said to be a *flat Grant Model* because this funding model comes from the central government based on the number of students where each student gets the same amount of funds. The distribution from the central government through BOS funds is fair and equitable according to the number of students. Furthermore, the local government also provided financial assistance called BOP funds which serve to cover the shortage of BOS funds according to local capability. While the funding model with the *Bidding Model* is the education funding obtained by way of submission or proposal to the

source of funds, in this case the funds are obtained from parents' contributions through agreement with the school committee for some activities. The funding model with this bidding model can be developed not only limited to contributions from parents of students; the submission of proposals to obtain funds can be submitted to the local government where the school is located. In addition to that, the source of funding can also be obtained from the alumni and grants.

Associated with the educational funding model, based on the source of funds obtained by utilizing existing human resources and the potential of SMK N 3 Payakumbuh both teachers and students through their knowledge and skills to be able to develop and manage alternative school funding sources, then an effective and efficient funding model that can be developed is the Educational Funding Model with the *Human Capital approach*. In the human capital approach there is a relationship between aspects of funding that can affect productivity and subsequently productivity will affect the level of income of a person or group so that it will contribute to economic growth and development (Ferdi W.P: 2013).

Based on this, the Educational Funding Model with a human capital approach that can be used in SMK N 3 Payakumbuh is through school independent business activities such as the School Production Unit, managing the school canteen, as well as school cooperatives and establishing cooperation between the Business and Industry World to obtain benefits that are useful to help Educational funding to achieve the goals that have been set.

C. Effectiveness of educational funding

Based on the results of the research, it can be explained that the utilization of funding sources in SMK N 3 Payakumbuh is based on the RAKS that has been made in accordance with 8 national education standards, elaborated into activities that match with the BOS and BOP technical guidelines issued by the government in accordance with the fiscal year. Some activities according to the standard of BOS technical guidelines set by the government have been implemented by SMK N 3 Payakumbuh but there are activities funded from BOS diverted to committee funds such as the payment of honorary staff salaries, teacher's competency development activities such as MGMP, events/ student activities (OSIS).

The effectiveness of purchasing practice equipment must be more considered because it is found that the existing practice equipment is not yet appropriate with industry

standards and is not sufficient to meet the needs for practice of students in laboratories/ workshops. Besides that, there is no technician to repair the equipment that suffered minor damage in a short time so that lots of equipment cannot be used and are still in the practice room.

The effectiveness of the use of BOP funds in SMK N 3 Payakumbuh has gone well; the funds budgeted for school operations as supporting BOS funds have been carried out properly. Proof of BOP treasurer's financial administration can be seen in the documentation of the following research results in the form of RAKS and reports on the realization of the use of BOP funds, indicating that the utilization of BOP funds is adjusted to the BOP technical guidelines. The use of Local Education Operational Assistance (BOP) comes from provincial aid funds, the use of funds for school operations has already maximum. Utilization of educational funding in SMK N 3 Payakumbuh from the community through donations from parents or committee funds are used in accordance with the RAKS.

These funds are actually to cover the deficiency of BOS and BOP funds. This funding contribution is also for activities not included in the BOS and BOP guidelines. This is in accordance with the committee's funding function stated in Permendikbud RI Number 75 of 2016 concerning School Committees that raising funds and other educational resources to carry out its functions in providing support for personnel, facilities and infrastructure, as well as education supervision. Fundraising and other educational resources can only take the form of donations, not fees. The fundraising results can be used, among other things, to cover the deficiency of education unit costs, funding programs / activities related to improving the quality of non-budgeted schools, developing infrastructure, and financing the operational activities of the School Committee, and must be accounted for transparently. The available source of funds was apparently not sufficient to fund all activities at school. This was seen in the field observations conducted. The source of funds originating from students' parents cannot be realized properly as planned because it is a voluntary contribution. So that some activities that are assisted from these funds cannot run as it should, like the construction and buildings reparation.

Related to the effectiveness of Educational Funding, so that all activities listed in the RAKS can be carried out properly, it is better in the preparation of RAKS to be based on an analysis of the need for educational services to be provided to students in one school year, then after that the school adjusts to the source of funding available and seek to

meet other funding needs as needed. Preparation of RAKS by involving several elements in SMK N 3 Payakumbuh such as school principals, vice principals, all BOS, BOP and school committees treasurer, heads of departments, school committee boards, several subject teachers, student council (OSIS) coach and Heads of Administration, so that in determining the budget for school activities must be based on real needs in order to support the implementation of a quality learning process.

IV. CONCLUSION

Funding sources for educational funding in SMK N 3 Payakumbuh consist of a) School Operational Assistance (BOS) from central funds, b) Education Operational Assistance (BOP) from the Local Government Budget of the West Sumatra Education Office through the Activity of School Management Fee, Improvement Access Program, Expansion and Quality of Education of SMA/SMK, c) School Committee Funds from fundraising in the form of donations. The educational funding model that has been applied at SMK N 3 Payakumbuh is a *flat grand model* with a *bidding model* obtained based on submission through the school committee. An effective and efficient funding model that can be developed is the Educational Funding Model with a Human Capital approach, through school independent business activities such as the School Production Unit, managing the school canteen, as well as school cooperatives and cooperating with the Business and Industry World to get benefit that is useful to help Educational Funding to achieve the goals set. The use of BOS, BOP and committee funds in SMK N 3 Payakumbuh has been going well, the funds budgeted for school operations are implemented as planned and utilized as best as possible but still not effective for some activities including the accuracy of purchasing tools and materials for productive subject practices so there are some that are not in accordance with industry work standards, maintenance of learning facilities, and school facilities and infrastructure. It is recommended to SMK N 3 Payakumbuh to be able to have a technician to repair practice equipment that suffered minor damage.

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