

## Analysis of the Use of Education Funds

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### Abstract

*Educational activities require financing to support various activities so that educational goals can be achieved. Education financing is not only concerned with how education is financed. It also concerns how the available funds are allocated. The use of education funds requires analysis to see financing achievements and financing efficiency. Thus, an analysis of education costs is needed in an institution to see whether education financing in that institution can realize the institution's goals. In the context of educational institutions, analysis of the use of education costs is related to budgeting in the institution. This research aims to explain the analysis of the use of education funds. The method used in this research uses literature study techniques/literature methods from various existing sources where the researcher provides an explanation of the Analysis of the Use of Education Funds.*

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### Abstrak

Kegiatan Pendidikan membutuhkan pembiayaan untuk menopang berbagai kegiatan sehingga tujuan Pendidikan dapat tercapai. Pembiayaan pendidikan selain menyangkut bagaimana pendidikan itu dibiayai, juga menyangkut bagaimana dana yang tersedia tersebut dialokasikan. Penggunaan dana Pendidikan membutuhkan analisis untuk melihat capaian pembiayaan serta efisiensi pembiayaan. Dengan demikian analisis biaya Pendidikan dibutuhkan dalam suatu Lembaga untuk melihat apakah pembiayaan Pendidikan di Lembaga tersebut dapat mewujudkan tujuan Lembaga. Dalam konteks Lembaga Pendidikan, analisis penggunaan biaya Pendidikan berhubungan dengan penganggaran di Lembaga tersebut. Penelitian ini bertujuan memaparkan tentang Analisis Penggunaan Dana Pendidikan. Metode yang digunakan di dalam penelitian ini menggunakan teknik studi literatur/ metode literatur dari berbagai sumber yang sudah ada dimana peneliti memberikan penjabaran tentang Analisis Penggunaan Dana Pendidikan.

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## 1. INTRODUCTION

The use of education funds does not only concern how education is financed. But it concerns how the available funds are allocated. It is feared that limited education costs will reduce the quality of education, and minimize efficiency and gaps, both in exploring sources of costs and allocating funds. The final result is that the quality of education is maintained so that it can get better.

For this reason, analysis is needed in the use of education funds. Analysis of the use of education funds is closely related to the budget preparation process. Talking about analysis of the use of education funds, of course it is related to the factors that influence it. There are several factors that influence education funds. Fattah (2004), said that the factors that influence education funds are:

1. Rising prices
2. Relative changes in teacher's salaries
3. Changes in population and increase in the percentage of students in state schools
4. Increasing educational standards (educational standards)
5. Increasing age of children leaving school
6. Increasing demand for higher education.

## **2. RESEARCH METHOD**

The method used in this research uses a literature review method from several sources such as books, articles, journals, and websites. The data analysis technique uses qualitative analysis. The purpose of the literature review is to discuss the problems found as a theoretical basis for the research. Researchers carry out data analysis by collecting information related to the discussion topics found in the research and filtering it according to the context being studied and then making research conclusions.

## **3. RESEARCH RESULTS AND DISCUSSION**

One important aspect for advancing education is the aspect of education financing (Kadri, 2011). Financing is a resource that can directly support the effectiveness and efficiency of education management (Azhari & Kurniady, 2016). For this reason, analysis is needed in the use of education funds. Analysis of the use of education funds is closely related to the budget preparation process. In the budget preparation process, there are two important rules, namely:

1. Source of income: where does it come from, how much does it come from each source
2. Shopping: what is it intended for and how much spending is allocated for each allocation.

In the school context, the term budgeting is usually known as RAPBS or School Revenue and Expenditure Budget Plan. The RAPBS explains the sources of income expected by the school. These income details are very important to ensure that the school has sufficient funds to finance various planned activities and programs (Heriyanto, 2022).

The principles of budget preparation must pay attention to the following principles:

1. Planned sources or targets for revenue/income in the year concerned,
2. School income can come from government aid funds, student fees, third party donations, etc. (Margareta & Ismanto, 2017)
3. Planned use of finances in the year concerned, all uses of school finances in one budget year need to be planned well so that school life can run well.
4. One thing that needs to be considered in preparing the RAPBS is that it must apply the principle of a balanced budget, meaning that the planned income and expenditure must be balanced so that there is no negative income budget..
5. The budget plan that has been discussed with the school management and committee is then determined as the school income and expenditure budget (APBS).

These steps are taken so that the RAPBS preparation process is objective and on target. The steps taken according to Ardilwiyanto et al are as follows:

1. Expenditure evaluation meeting for the current year
2. Internal meetings to determine potential income and expenditure
3. Prepare estimates or estimates of the need for funds or credit from banks or other sources of funds needed to cover cash credit from the operational plans of educational institutions, estimates can also be prepared for interest payments on the credit along with repayment times, the transactions here are financial transactions.
4. Rearranging estimates of overall receipts and expenditures after transactions, financial and final cash budgets are a combination of operational transactions and financial transactions that describe estimates of overall cash receipts and expenditures in educational institutions.
5. Formulate a budget in a format that has been approved and used by a particular agency.
6. Prepare budget proposals to obtain approval from the competent authorities.
7. Revise the budget proposal.
8. Approval of revised budget proposals.
9. Budget approval

To calculate potential income, especially for private schools, usually apart from donations from the government in the form of BOS funds, there are also donations from students' parents. So private institutions must calculate the total number of students, then allocate education costs for each level.

Next, the agency calculates activity costs for the current 1 year and estimates of expenditure for the next 1 year. Each private institution has financing posts that are tailored to the needs of each institution

When submitting a RAPBS application for the following year, so that financing is efficient, it is necessary to calculate the expenditure absorption capacity per item in the previous year. This aims to ensure that the financing carried out is not only efficient but also right on target. In calculating absorption capacity, what must be considered is: in terms of financing what percentage of the ceiling and in terms of volume and frequency, how much is implemented.

Furthermore, in analyzing the budget, it is also necessary to know the output and outcomes of the budgeted expenditure items. This is done with the aim of seeing whether the achievements of the Competency Standards for Graduate Students are achieved and the quality of the school is also achieved so that it can be used as material for study whether a budget item will continue or not or whether it will continue by paying attention to the volume and frequency of implementation.

#### 4. CONCLUSION

Based on theory, relevant articles and discussions, it can be concluded that analysis of education financing is needed so that the quality of education in an institution can increase. In the process of analyzing educational costs, it is closely related to budgeting in the institution. Objective and accurate analysis will have an impact on educational institutions to determine future education funding. Important aspects of education financing analysis are funding sources, financing allocation and efficiency and implementation of financing programs.

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