

Managing Education and Training Payments (Recurring and Capital Costs)

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Abstract

The quality of education is directly related to the excellence of education in an educational unit. In achieving excellence in good schools, it is necessary to pay attention to the quality of teachers, the quality of students, school norms and discipline, as well as education and training facilities and financing. The use of the terms education and training in an institution or organization is usually combined into training. The unit that handles employee training is usually called Pusdiklat (education and training center). Education and training can be seen as a form of investment. Therefore, every organization or agency that wants to develop, training for its employees must receive great attention. This study focuses on examining whether there is an influence of education and training financing management on the quality of an educational institution. The purpose of this writing is to describe and analyze the influence of education and training financing management on the quality of educational institutions. Education and training financing management plays an important role in determining the success of education and training programs. Sufficient and well-managed funding ensures that the training program can run in accordance with the stated objectives

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1. INTRODUCTION

Education and training is an effort to maintain and improve the abilities, capacity and professionalism of employees. This is important because of the methods used by organizations to retain, safeguard, maintain public employees in the organization and at the same time improve the skills of employees so they can then improve their performance. Furthermore, education and training are also an organizational effort to develop human resources, especially to develop intellectual abilities and human personality. The use of the terms education and training in an institution or organization is usually combined into training. The unit that handles employee training is usually called Pusdiklat (education and training center). Education and training can be seen as a form of investment. Therefore, every organization or agency that wants to develop, training for its employees must receive great attention.

Based on PP RI No. 101 of 2000, it is stated that the objectives of training include: increasing knowledge, skills and attitudes to be able to carry out job duties professionally based on personality, strengthening attitudes and a spirit of service-oriented service, protecting and empowering the community, creating a common vision and dynamic pattern. think.

The existence of this PP places emphasis on the quality of employees to always improve their capacity and quality, namely by participating in training. Organizing training to improve employee skills requires quite a lot of money, therefore its implementation needs to be arranged in such a way, so that it can take place effectively and efficiently. It is necessary to pay attention to the preparation of training programs so that the training program is in accordance with the required competencies, in other words, good training

program planning is planning that is based on the results of a training needs analysis or "Training Needs Analysis".

So, education and training financing management plays an important role in determining the success of education and training programs. Sufficient and well-managed funding ensures that the training program can run in accordance with the stated objectives.

2. RESEARCH METHOD

This article about the management of Islamic education in Egypt and its figures is the result of library research, namely a method obtained by collecting data and information sourced from literature. Arikunto defines library research as the scope of activities of reading and recording research materials and collecting data from various sources. Meanwhile, according to Mestika Zed, library research is a series of procedures that involve collecting data from library sources, which are then processed at various stages of analysis, and ultimately produce research findings. Meanwhile, Sari Teknik said that Literature Research is the collection of concepts in verbal form from data collection techniques to be analyzed. This bibliographic research is the same as an event in the form of writing or action that will be researched with precise facts, origins and actual cause and effect.

Primary data sources in this article were obtained from books which are equally related to the focus, discussion and research problems, while secondary data was obtained from published journal articles, whether national journals or accredited international journals. This research approach is to use a qualitative approach describe and present research data in writing and not use statistical tests for data analysis. Hartanto said that in a study the researchers carry out a literature review study, namely the main aim is to contain a theoretical basis that reaches the goal by grouping sources originating from stages and then combining them to form a decision.

A qualitative approach is research steps that obtain descriptive data by describing verbally and in writing the focus observed. Data collection in this article can be in the form of newspapers, agendas, notes, transcripts, books, newspapers, magazines, and so on. Analysis of the data used leads to content analysis. Content analysis is a research technique on the real features and contents of internal media. This technique can be applied by researchers to analyze communication in books, texts, essays, newspapers, novels, magazine articles, and other forms of indirect human behavior studies. Content analysis is carried out in six work stages, namely First, processing and preparing data by sorting and compiling data. Second, read all the data. Third, code all the data by collecting pieces of text. Fourth, describe the setting (domain), people (participants), categories and themes that will be analyzed. Fifth, description. Sixth, interpretation.

Understanding Education and Training (Diklat)

Wasti Sumarno stated that education is a learning process that produces experiences that provide personal well-being, both externally and internally. Meanwhile, training is the entire process, techniques and methods of teaching and learning in order to transfer knowledge from one person to another in accordance with predetermined standards. Meanwhile, RA Plant and RJ Ryan stated that training includes developing various information for individuals or groups so that they obtain new information.

Another understanding of training was put forward by John V. Chelsom, namely as a learning process that involves a number of achievements, both skills, concepts, and rules or behavior to improve employee performance. According to Sikula in Martoyo, the purpose of training is as a form of human resource development which includes: (1) Productivity, (2) Quality, (3) Human Resources Planning, (4) Morale, (5) Indirect

Compensation, (6) Health and Safety, (7) Obsolescence Prevention, and (8) Personal Growth. In organizing a training program, there are at least four important components that need to be considered, because they will determine the effectiveness of the training implementation. The four components referred to are: (1) method aspect, (2) instructor aspect, (3) curriculum aspect, and (4) facility aspect.

Education and training according to article 1 of Republic of Indonesia Government Regulation Number 101 of 2000, states that: Education and Training is the process of organizing teaching and learning in order to improve the capabilities of Civil Servants. Education and training mean that the employee has skills and expertise and is able to improve better performance. Therefore, education and training is carried out for employees with the aim of changing employee attitudes and behavior and having the abilities, skills, abilities and expertise to support organizational activities.

According to Soekidjo Notoatmodjo Education and Training is a process of fostering understanding and knowledge of an organized group of facts, rules and methods by prioritizing coaching, honesty and skills. Education and training is the process of organizing teaching and learning in order to change a person's work competence so that he can perform better in his position. Regulation of the Minister of Religion Number 75 of 2015 article 1 explains that education and training, hereinafter referred to as training, is the implementation of learning and training in order to develop employee competencies in accordance with the requirements of their respective positions. Functional technical training is a training activity for functional officials to improve knowledge, attitudes and skills in accordance with their field of work in increasing professionalism so as to help them carry out their daily tasks smoothly.

Providing education and training is one of the facilitation activities carried out by the Education Resources Facilitation section. Education and training are one of the efforts to improve the quality of human resources in accordance with job needs. In order to improve human resources in each work unit it will also be related to the nature of education and training.

Training Program Implementation Factors

The implementation step has the meaning of an effort made to realize the design and development of a training program into a real situation. There are several factors that must be considered by training program designers so that the implementation of the training program runs well, namely:

1) Time Factor

Selection and timing of training program implementation is very important. Because prospective participants' work schedules are very busy, if the training is held at the wrong time, it will be an inhibiting factor. The preparation of the training program activity schedule should not coincide with the organization's work time.

2) Place factor

Location factors also influence the implementation of training programs. A comfortable and adequate training place will help the training program participants' learning process take place. A comfortable place is a room that has air circulation, good lighting and is supported by complete equipment. And the training place must be clean and away from noise.

3) Cost factor

Determining the training program costs that must be paid by participants must be in accordance with what they will obtain, and must be in accordance with the results they will achieve.

Education and Training Financing Management

Education and training financing management is a field of educational administration which specifically handles tasks related to the management of finances owned and used in educational institutions. The use of educational institutions' money must be accountable in order to facilitate the achievement of educational goals. There are two things that need to be underlined regarding financing management. Firstly, financing management is the entire process of obtaining and using all funds and secondly the use of all funds must be effective and efficient.

Training financing management involves the process of planning, allocating, controlling and evaluating the use of funds for training activities. The main components in training financing management include:

1. **Budget Planning:** Prepare a budget plan that covers all needs and costs that will be incurred during the training program.
2. **Resource Allocation:** Determines the allocation of funds for various activities in the training program, including instructor fees, teaching materials, facilities and administration.
3. **Financial Control:** Ensure that the use of funds is in accordance with the budget that has been prepared and make adjustments if necessary.
4. **Evaluation and Reporting:** Assessing the effectiveness of the use of funds and making financial reports as a form of accountability.

Education and Training Financing Standards

The education and training budget or financing is related to many aspects within the organization. Among other things, it relates to providing facilities and infrastructure, improving employee education, research, and employee compensation. Because it is closely related to other factors, the availability of sufficient funds is an important requirement so that other factors are in good condition. In relation to the budget provided for the Ministry of Home Affairs' Badiklat, in general there are no significant problems that disrupt the main tasks and functions of Badiklat. The problem is how to manage the budget effectively and efficiently and apply a priority scale in its use. Because even though the budget continues to increase, the activities that must be carried out also continue to increase. The funding for the Ministry of Home Affairs' Badiklat comes from the APBN (State Revenue and Expenditure Budget) which is regulated in the Minister of Finance's decree, so the available budget allocation must be able to be utilized optimally. This of course requires careful planning and calculations so that the activities planned within one budget year can be carried out well.

Education and training financing function

Apart from being a tool for planning and controlling, financing is also a tool for management in directing an institution to place an organization in a strong and weak position. Therefore, the budget also functions as a benchmark for the success of an organization in achieving its stated targets. Apart from that, the budget can also be used as a tool to influence and motivate leaders and employees to be efficient in achieving institutional targets.

Stages of Preparing Education and Training Budgets

If the source of education and training costs is used as a tool in planning or control, then education and training costs must be prepared based on the following principles:

- a. There is a clear division of authority and responsibility in the management and organizational system

- b. The existence of an adequate accounting system in implementing the budget.
- c. There is research and analysis to determine the effectiveness of organizational performance.
- d. There is support for implementation from top to bottom.

An important issue in preparing a budget is how to utilize funds efficiently, allocate them appropriately and take into account the priority scale. Therefore, the budget preparation procedure requires systematic stages. The stages of the budget preparation procedure are as follows:

- a. Identify work programs to be carried out in the budget period
- b. Identifying the budget in formatting form.
- c. Propose a budget to obtain approval from the authorities
- d. Revise the budget
- e. Approval of revised budget proposals
- f. Budget approval

Management of Education and Training Costs

In general, education and training financing is divided into two types, namely routine costs or Recurring Costs and capital costs or Capital Costs.

a. Routine costs or Recurring Costs

Routine costs or recurring costs are expenses that occur repeatedly within a certain period, such as monthly, quarterly or annually. These costs are fixed or predictable and are usually related to the company's basic operational activities. In contrast to one-time costs, which occur only once and do not recur, routine costs require long-term attention and planning. Types of Routine Costs

1) Employee Salaries and Wages

Salaries and wages are expenses paid to employees periodically as compensation for their work. This expenditure is one of the largest components of the company's operational costs.

2) Building Rental

Rental costs include expenses for renting offices, factories, warehouses, or other facilities. Rent is often a fixed expense that must be paid every month or year.

3) Electricity, Water, and Other Utilities

The use of electricity, water, gas, internet and other utility services are routine expenses required to support the company's daily operations.

4) Maintenance and Repair

Costs for maintenance and repair of equipment, machines or facilities are required to ensure that all company assets continue to function properly and efficiently.

5) Insurance

Insurance premiums are paid periodically to protect business assets and operations from unexpected risks. Insurance includes various types, such as property insurance, employee health insurance, and liability insurance.

6) Subscriptions and Services

Companies often subscribe to software, internet services, or other professional services needed to run business operations.

7) Raw Materials and Supplies

Expenditures to purchase raw materials needed in the production process or goods for resale are important routine costs for manufacturing and trading companies.

8) Tax

Taxes that must be paid periodically, such as property tax, income tax, or sales tax, are part of routine expenses.

b. Capital Costs or Capital Costs

Capital costs are expenses related to the procurement and maintenance of fixed assets that will be used in the company's operations for a long period of time. These costs include the initial costs of purchasing or constructing the asset as well as related costs. Capital costs differ from operational costs, which are routine and recurring, while capital costs are one-time or infrequent, but with long-term impacts.

Types of Capital Costs

- 1) Purchase of Land and Buildings
Expenditures to purchase or build offices, factories, warehouses, and other property used in company operations.
- 2) Machinery and Equipment
Costs for purchasing machines, equipment and technology needed for production or operational processes.
- 3) Operational Vehicles
Expenditures to purchase vehicles used in operational activities such as distribution, logistics and employee transportation.
- 4) Construction Projects
Investments in large construction projects such as building new factories, expanding facilities, or other infrastructure.

Recurring Costs essentially include all operational costs of providing education, such as administration costs, facility maintenance, supervision, salaries, welfare costs, and so on. Meanwhile, Capital Costs or often called development costs include costs for physical development, land purchases and procurement of other items funded through the development budget.

5. CONCLUSION

From the discussion above we can see that in general education financing is divided into two types, namely routine costs or Recurring Costs and capital costs or Capital Costs. Recurring Costs essentially include all operational costs of providing education, such as administration costs, facility maintenance, supervision, salaries, welfare costs, and so on. Meanwhile, Capital Costs or often called development costs include costs for physical development, land purchases and procurement of other items funded through the development budget. Sufficient and well-managed funding ensures that the training program can run in accordance with the stated objectives

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