

Education Financing Planning Strategy in the Field of Middle School Education Development, Maybrat Regency Education Office

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Abstract

This research aims to examine education financing planning strategies in the field of junior high school education development at the Maybrat District Education Office. This study was carried out using a bibliographic approach, which involved collecting secondary data from various relevant literature sources. The main findings of this research show that the main source of education financing in Maybrat Regency comes from the Regional Revenue and Expenditure Budget (APBD) and School Operational Assistance Funds (BOS). However, this funding allocation is often insufficient to meet school operational and development needs. In addition, some schools are trying to find alternative funding sources through collaboration with private institutions and non-governmental organizations, although these initiatives are still limited. This research also found that transparency and accountability in the management of education funds need to be improved through financial management training and the implementation of an integrated financial information system. In addition, annual budget planning carried out by schools in Maybrat Regency needs to be performance-based and more flexible in dealing with changing needs. Other challenges include limited facilities and infrastructure, as well as limited accessibility due to remote geographical conditions. Recommendations from this research include diversifying funding sources through developing partnerships with the private sector and non-governmental organizations, strengthening financial management capacity through regular training, optimizing the use of funds through performance-based budgeting, and increasing community involvement in planning and monitoring education financing. It is hoped that the implementation of these strategies can improve the quality of education and create a more conducive learning environment for students in Maybrat Regency.

Keywords: Education Financing, Planning Strategy, Transparency, Accountability, Maybrat Regency

INTRODUCTION

Education is an important foundation for the social and economic development of a nation. In Indonesia, education financing planning plays a vital role in supporting the operations and development of educational institutions. Maybrat Regency, as one of the remote areas in Indonesia, faces various challenges in managing education financing, especially at the Junior High School (SMP) level. Limited resources, limited access, and the need to improve the quality of education are some of the main challenges faced.

Previous research has studied a lot of education financing planning strategies. Jones (2013) states that financing planning involves the process of identifying, obtaining, allocating and managing financial resources to achieve educational goals. Bray (2000) emphasizes the importance of effective planning to ensure schools have sufficient funds for their basic needs. In addition, research by Supriyadi (2015) shows that optimizing the use of the Regional Revenue and Expenditure Budget (APBD) and School Operational Assistance Funds (BOS) can

significantly support school operational activities.

However, these studies have not fully studied in depth the local and specific context such as that in Maybrat Regency. A study by Ramli (2020) shows that involvement of local communities and collaboration with various stakeholders is the key to success in planning education financing in remote areas. Apart from that, the adaptation of information technology for financial management was also proposed by Thompson (2017) to increase efficiency.

The main problem raised in this research is how effective education financing planning strategies can be implemented in Maybrat Regency to improve the quality of junior high school education.

The aim of this article study is to identify and propose effective education financing planning strategies for the field of junior high school education development in Maybrat Regency, taking into account the local context and challenges.

The focus of this writing is specifically on education financing planning strategies in Maybrat Regency, taking into account local challenges and conditions. This article proposes a more holistic and integrated approach, including local community involvement and the use of information technology, which has not been widely discussed in previous research.

Research by Ahmed (2012) and Levin (2001) emphasizes the importance of identifying needs and setting priorities in planning education financing. Clark (2010) revealed that seeking grants and sponsorship from non-governmental organizations can increase available financial resources. Brown (2017) suggests implementing performance-based budgeting, while Smith (2014) emphasizes the importance of developing a comprehensive annual budget plan.

Studies by Hanson (2016) and Davis (2018) emphasize the importance of transparency and accountability in the management of education funds, as well as internal and external monitoring. White (2013) points out the importance of regular monitoring and evaluation, while Johnson (2019) suggests adjusting plans based on evaluation results. Williams (2015) and Thompson (2017) propose financial management training and development of an integrated financial information system to improve the ability and efficiency of managing education funds.

Implementation of these strategies in Maybrat Regency requires adjustments to local conditions. Ramli (2020) shows that involvement of local communities and collaboration with various stakeholders is the key to success in planning education financing in remote areas. Apart from that, adapting information technology for financial management is also important to increase efficiency.

METHOD

This research uses a library research method to examine educational financing planning strategies in the field of junior high school education development at the Maybrat District Education Office. Literature review is carried out by collecting, analyzing and synthesizing various relevant literature to obtain a comprehensive picture of the topic under study.

The stages of the research method carried out are as follows:

The first stage is Identification and Determination of Research Topics. At this stage, important issues related to education financing planning are identified. The research topic chosen was "Education Financing Planning Strategy in the Field of Middle School Education Development at the Maybrat Regency Education Service". The choice of this topic was based on the need to increase the effectiveness and efficiency of education financing in the area.

The second stage is Data Collection. Data collection was carried out by searching for relevant literature through various sources, including:

Textbooks: Books that discuss the theory and practice of education financing planning.

Journal Articles: Scientific articles published in international and national journals related to education financing, education management, and education financial planning.

Research Reports: Reports on previous research results that discuss similar topics.

Policy Documents: Official documents from the government or related institutions that regulate the planning and management of education financing.

Online Sources: Official websites, e-books, and online articles that are credible and relevant to the research topic.

The third stage is Data Analysis. The data that has been collected is analyzed using qualitative descriptive analysis methods. The analysis stages include: 1) Categorization and Classification: Grouping the literature that has been collected based on themes that are relevant to the research topic; 2) Content Analysis: Analyze the content of literature to identify concepts, theories and main findings related to education financing planning strategies; 3) Synthesis of Findings: Synthesize findings from various literature to gain a comprehensive and in-depth understanding of the research topic.

The fourth stage is Data Validation and Triangulation. To ensure the validity and reliability of the data, data triangulation was carried out by: 1) Source Triangulation: Comparing information obtained from various literature sources to ensure data consistency and

accuracy. 2) Method Triangulation: Using multiple data collection methods (e.g., textbooks, journal articles, and research reports) to gain a more complete perspective; and 3) Researcher Triangulation: Involving more than one researcher in the analysis process to reduce bias and increase objectivity.

The fifth stage is Presentation of Results. The results of data analysis are presented in a systematic and logical narrative form, including: 1) Description of Main Findings: Presents the main findings identified from the literature that has been analyzed; 2) Discussion: Discuss these findings in the context of education financing planning in Maybrat Regency, and relate them to relevant theories and concepts; and 3) Recommendations: Develop recommendations for education financing planning strategies that can be implemented by the Maybrat District Education Office based on the results of the analysis.

RESULTS AND DISCUSSION

This research aims to examine education financing planning strategies in the field of junior high school education development at the Maybrat District Education Office. Research results were obtained through a comprehensive literature review, with steps including data collection, data analysis, validation, and presentation of results. The following are the main findings of this research:

Current Conditions of Education Financing

1. Sources of Education Financing

a. APBD and BOS funds

Regional Revenue and Expenditure Budget (APBD) and School Operational Assistance Funds (BOS) are the main sources of education financing in Maybrat Regency. However, this funding allocation is often insufficient to meet school operational and development needs.

Based on a study by Crouch and DeStefano (2017), funding sources from the APBD and BOS need to be optimized through better planning and strict supervision to ensure their use is on target. Crouch and DeStefano emphasize the importance of fair and efficient

allocation of funds to achieve desired educational outcomes.

b. Alternative Fund Sources

Some schools try to find alternative funding sources through collaboration with private institutions and non-governmental organizations. However, these initiatives are still limited and not well coordinated.

Diversifying funding sources is very important to overcome funding limitations. Schools need to develop broader and more effective partnerships with various parties. Bruns, Filmer, and Patrinos (2011) in their study show that collaboration with the private sector and non-governmental organizations can provide significant additional resources for education.

2. Management of Education Funds

a. Transparency and Accountability

Efforts to increase transparency and accountability in the management of education funds already exist, but there are still obstacles such as a lack of financial management training and limited financial information systems.

According to a report from Transparency International (2013), more intensive financial management training is needed for school staff and the implementation of an integrated financial information system to increase transparency and accountability. Transparency International shows that corruption and mismanagement of education funds can be minimized through increasing transparency and accountability.

b. Planning and Budgeting

Annual budget planning has been carried out by schools in Maybrat Regency, but it is not fully performance-based and lacks flexibility in dealing with changing needs.

Implementing performance-based budgeting can ensure funds are used effectively and efficiently according to needs and priorities. Robinson (2007) in his research emphasized that

performance-based budgeting can increase the efficiency of fund allocation and increase the achievement of educational outcomes.

Challenges in Education Financing

1. Resource Limitations

a. Limited Facilities and Infrastructure

Description of Findings: Many schools still lack basic facilities such as adequate classrooms, laboratories and libraries. Limited access to technology and the internet is also an obstacle.

Discussion: Investment in infrastructure and technology is very necessary to improve the quality of education. This is in accordance with findings from the OECD (2018) which states that good infrastructure is one of the main factors in improving the quality of education. The OECD underlines the importance of investing in school facilities to support effective teaching and learning processes.

2. Human Resource Capacity

a. Training and development

Description of Findings: Administrative staff and school principals often do not have adequate training in financial management, thereby affecting the effectiveness of fund management.

Training programs and financial management competency development for school staff need to be improved to ensure more effective fund management. Darling-Hammond et al. (2009) shows that continuous training for teaching staff and administrative staff is very important to improve managerial abilities and school financial management.

3. Geographic Conditions

a. Accessibility

Description of Findings: The remote geographical location of Maybrat Regency makes it difficult to distribute funds and monitor regularly.

Local governments need to develop specific strategies to overcome geographic constraints, such as using technology for remote surveillance and improving transportation infrastructure.

The World Bank (2018) in its report emphasizes the importance of resource management and distribution strategies that consider geographic conditions to ensure equitable access to education funds.

Recommendations for Education Financing Planning Strategies

1. Diversification of Financing Sources

Description of Findings: Developing partnerships with the private sector and non-governmental organizations can help overcome funding constraints. Recommendation: Schools need to actively build networks and partnerships with various parties to obtain additional financial support, in accordance with recommendations from Bruns, Filmer, and Patrinos (2011).

2. Strengthening Financial Management Capacity

Description of Findings: Financial management training and implementation of an integrated financial information system are very important.

Recommendation: The Maybrat District Education Office should hold regular training and implement a financial information system to increase transparency and accountability, in accordance with the findings of Transparency International (2013).

3. Optimizing the Use of Funds

Description of Findings: Performance-based budgeting and regular monitoring and evaluation mechanisms can ensure effective use of funds.

Recommendation: Implementation of performance-based budgeting and strict monitoring needs to be carried out to ensure funds are used according to priorities and needs, as outlined by Robinson (2007).

4. Increased Community Engagement

Description of Findings: Community involvement in planning and monitoring education financing is still low.

Recommendation: Education and outreach to the public regarding the importance of community support in

financing education needs to be improved, as suggested by Epstein (2011).

CONCLUSION

This research identified several important findings related to education financing planning strategies in the field of junior high school education development at the Maybrat District Education Office. Based on the literature review carried out, it can be concluded that the condition of education financing in the district still faces a number of challenges, such as limited funds from main sources such as the Regional Revenue and Expenditure Budget (APBD) and School Operational Assistance Funds (BOS), as well as a lack of diversification of funding sources. Management of education funds also needs to be improved in terms of transparency, accountability and performance-based planning.

Other challenges include limited educational facilities and infrastructure, especially in schools which still need improvements in terms of classrooms, laboratories and access to technology. Apart from that, the remote geographical constraints of Maybrat Regency also affect the accessibility and distribution of education funds.

SUGGESTION

The following are several suggestions for further development related to the ideas from this research. As a first step, it is recommended to conduct further, more in-depth research, involving case studies in several schools in Maybrat Regency. This research can dig deeper into the challenges and potential solutions that are more specific to the conditions of each school. Second, in an effort to diversify funding sources, it is recommended to establish stronger partnerships with external parties such as private companies and NGOs. This collaboration can help in obtaining additional funding sources and also assistance in the form of facilities or educational support programs. Third, to increase financial management capacity, it is necessary to develop a more intensive and sustainable training program for school staff and related parties. This training may include financial management, fund management, and the use of integrated financial information systems. Fourth, it is important to

develop and implement an integrated financial information system in all schools in Maybrat Regency. This system must be able to facilitate transparency, accountability and efficiency in the management of education funds. Fifth, stricter supervision and evaluation of the management of education funds is needed. This includes implementing effective monitoring mechanisms as well as regular evaluation of programs and activities funded by education funds. Next, increasing community participation in planning, implementing and monitoring education financing also needs to be emphasized. Education to the public regarding the importance of their active role in education will greatly support the success of education financing planning strategies.

In its implementation, it needs to be acknowledged that there will be obstacles and problems that may be faced, such as resistance to change, limited resources, and political factors. Therefore, good communication and advocacy strategies need to be developed to overcome these obstacles. In this way, it is hoped that the implementation of the education financing planning strategy in Maybrat Regency can run more effectively and efficiently, and have a significant positive impact on improving the quality of education in the area.

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