

MANAGEMENT OF EDUCATION COSTS

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ABSTRAK

One of the most important factors in ensuring the stability of the education system is the management of education costs. This article discusses strategies and tactics in education cost evaluation. The main focus is on identifying sources of education costs, identifying efficient budgets and optimizing the use of data to improve education quality. The analysis also highlights issues that are often encountered, such as inflation, limited resources and unequal distribution of funds. Education cost management can be improved through comprehensive information-based research to support education goals and ensure that everyone has the capacity to participate in high-quality education. This research shows that collaboration between the government, educational institutions and the general public is essential to develop an effective and comprehensive system for managing education costs.

Keywords: *Management, Education Costs*

INTRODUCTION

Given the importance of learning and finance in the education process, it is impossible to ignore the existence of good financial governance in educational evaluation. This financial governance is often referred to as financial management. Many schools are unable to carry out teaching and learning activities optimally due to limited funds, both to pay teachers and provide facilities and infrastructure for students. Therefore, the goal of reform is to provide affordable and quality education, but quality education requires a lot of funds.

Discussions about the quality of education will be directly related to the role of school/madrasah leaders as managers of educational institutions. The quality of education is influenced by a quality learning process. Meanwhile, realizing quality learning requires adequate financial resources and is managed properly. Therefore, the stages of education financing management need to be considered. Basically, the purpose of education financing management is the implementation of an educational process that is in accordance with the expected learning needs of students. (Mujayaroh & Rohmat, 2020).

To ensure that school-based learning runs smoothly, sufficient funds must be available. The ability of schools to provide is feared to hinder the education process. The government, local governments and the general public must realize and carry out their duties and responsibilities in the field of education reform so that education reform can run well.

Given the importance of learning and money in the education process, it is impossible to ignore the existence of good financial governance in education evaluation. This type of financial governance is also known as financing/financial management. Due to financial limitations, schools cannot optimally implement learning activities, both for the purpose of teacher evaluation and for the purpose of implementing facilities and infrastructure in the classroom. In this case, reform refers to affordable and quality education, while quality education requires a lot of money.

Some of the activities covered in education cost management include three things, namely: Education cost planning, Education cost management implementation, and Education cost management evaluation (Usman, 2016).

This article discusses the management of education funds as a way to streamline the work programs of educational institutions. Through literature study exploration, information on how to manage education funds can be explained clearly and in depth as in the discussion of this article.

RESEARCH METHOD

Library research is a type of research that involves data collection methods from libraries or a type of research conducted using various library information sources (books, encyclopedias, scientific journals, magazines, and documents). (Aris Dwi Cahyono, 2021).

The author conducted this literature review by examining scientific works such as books, articles and journals. In this research, the author cites many works of literature related to the policies of the Indonesian government's education system. The author then identifies similarities between the first and second data generated from the principles mentioned above. This research motivates all parties to advance education in Indonesia to a better direction. The author chose this method because it is effective for researching and analyzing the Indonesian government's education policies.

RESULTS AND DISCUSSION

1. Definition of Education Cost Management

The cost of education is one of the central systems in education, the cost of supporting the implementation of education concerning the operational financing of education from the smallest to the large operational financing. The use of education financing is oriented towards operational education financing that supports the improvement of the quality of education that is right on target by fulfilling the school financial management governance system must be understood in the implementation of education financing. (Aripin & Nugraha, 2024)

According to the Regulation of the Minister of Education and Culture of the Republic of Indonesia Nmor 44 of 2012 concerning levies and donations of education costs in basic education units Article 1 Paragraph 5 "Education costs are financial resources provided and / or required for education unit costs, costs of organizing and

managing education, as well as personal costs for students in accordance with statutory regulations”.

From the above quote, it can be concluded that education costs are a central element in the implementation of education because they cover all aspects of operational financing, from the smallest to the largest. The management of education financing must be done in a targeted manner and support the improvement of the quality of education through a good financial management system.

According to Fatah (2012:96-97) Education costs are the rupiah value used for educational activities consisting of all resources. According to Permendiknas No. 69 of 2009, education costs include the following:

- A. School stationery costs (ATS) School stationery costs are costs for the procurement of school stationery needed for school management and learning processes. Biaya bahan dan alat habis pakai (AHP)
- B. The cost of consumable tools and materials is the cost of procuring science practicum tools and materials, social studies practicum tools and materials, computer practicum tools and materials, skills practicum tools and materials, sports tools and materials, hygiene tools and materials, health and safety tools and materials, stamp ink, toner/printer ink, etc., which are used up within one year or less.
- C. The cost of maintenance and minor repairs is the cost of maintaining and repairing school/madrasah facilities and infrastructure to maintain the quality of school/madrasah facilities and infrastructure suitable for use as a place of teaching and learning.
- D. Power and Service Costs Power and service costs are costs to pay for subscriptions to power and services that support teaching and learning activities in schools or madrasah such as electricity, telephone, water, and others.
- E. Transportation / official travel costs Transportation / official travel costs are costs for various official travel needs of educators, education personnel, and students in the city and outside the city. Education costs are expenditures in the form of money or services in education that are used to support the process of running education. The source of education costs comes from the government, parents, and the community as a form of responsibility for educational development in order to obtain effective and efficient education. Management of education costs is an important factor in education that has been allocated to the management system administratively to obtain quality education services for both students and education personnel.
- F. Education fund management is the process of planning, implementing and evaluating the allocation of costs for education programs and activities as stated in the School Work Plan (RKS) and School Budget Activity Plan (RKAS).

The RKS / RKM is a work plan that has a period of four years that is prepared and implemented by the madrasah head, teachers, staff and school committee in an effort to improve the quality of national education. The RKM will then be reduced to the Annual Activity Plan and Annual Budget Activity Plan, which will then be realized

into the RAPBM. Financial management includes planning, use, recording reporting and accountability activities allocated for education. Which has the aim of realizing orderly administration and can be accounted for. The basis of financial management is to achieve efficiency and effectiveness. (Mujayaro & Rohmat, 2020).

The key to success in education development lies in the ability of human resources to manage available funds by referring to the basic needs and priorities of education development programs gradually from one year to the next and continuously according to program planning. The government plays an important role in creating situations and conditions for the implementation and management of democratic and equitable education as stipulated in article 4, paragraph 1 of Law Number 20 of 2003, namely "Education is organized in a democratic and equitable and non-discriminatory manner by upholding human rights, religious values, cultural values and national diversity".

Planning in financial management is the activity of planning sources of funds to support educational activities and achieve educational goals in madrasahs. In this case Gordon in school-based management (Mulyasa: 2013: 73) the preparation of the education budget through two approaches, namely the traditional approach of a Planning Programming Budgeting System (PPBS). (Aimah & Khalimah, 2023)

Planning is the activity of setting goals and formulating and organizing the utilization of human resources, information sources, finances, methods and time to maximize the efficiency and effectiveness of achieving goals (Harahap, 2022).

From the above definition, it can be concluded that planning in educational financial management plays an important role in designing sources of funds to support activities and achieve educational goals. In general, planning involves setting goals and organizing the use of resources effectively and efficiently to achieve the expected results.

Stages undertaken in planning include: 1) Determining and formulating the objectives to be achieved, 2) conducting research on the problem or activity to be carried out 3) Collecting data and some of the information needed. 4) Determine the stages or series of actions. 5) Formulate how the problem will be solved and how the activity problem can be resolved. (Mudjiyanto, 2018).

There are many things that must be considered in educational planning, but what plays a central role is how to utilize human resources (human potential) and resources available in schools to improve the quality of education including available financial resources. (Harahap, 2022)

2. Analyzing the implementation of tuition fee management.

After the education financing planning activities are completed and have been approved by all components involved in managing education costs, then produce a School Activity and Budget Plan (RKAS), the next stage is the implementation of education costs.

The education costing process should be conducted in accordance with the principles of financing management, such as transparency, accountability,

effectiveness and efficiency. In terms of budget realization, data derived from various sources should be used to support educational institutions. Especially the effective and efficient management of learning activities. Every fund and its expenditure must be in accordance with the needs set out in the School Activity Plan and Budget.

In general, in education, the education cost management system can be divided into two activities, namely revenue and expenditure:

A. Admission.

The policy in creating school fund revenue for the Environment is divided according to the rules set by the government and the school. In this case, the school has the authority related to the inclusion of education cost management, but not all costs can be categorized in accordance with school policies because there are policies that have been set by the government. The government provides information on the use or implementation that must be carried out by schools so that schools cannot use the data mentioned above. The school is the first mover or manager at the macro level, so financial management is only different from the management of funds at the operational level.

B. Spending

Education spending activities certainly do not deviate from the School Budget Activity Plan (RKAS). Education cost expenditures are used effectively and efficiently. Expenditures must be based on planned needs. Efforts to fulfill school needs prioritize important needs by making a priority scale. (Ardiansyah et al., 2023)

Expenses are a type of cost that relates to something, or anything, related to the needs from the beginning to the end of the learning process at school. Examples of basic needs include educational materials, facilities, and teaching and education personnel. In the study of school financial management, bookkeeping is an important task that must be completed with due regard to existing regulations. It is intended that the income or expenditure written down can facilitate all parties and reduce the amount of expenditure used.

The education costing process should be conducted in accordance with the principles of financing management, such as transparency, accountability, effectiveness and efficiency. In terms of budget realization, data derived from various sources should be used to support educational institutions. Especially the effective and efficient management of learning activities. Every fund and its expenditure must be in accordance with the needs set out in the School Activity Plan and Budget.

3. Evaluating Education Cost Management

Evaluation of education cost management is a systematic process that aims to assess the extent to which the planning, allocation, implementation and reporting of education budgets have been implemented effectively, efficiently and accountably. According to Mulyasa (2013), evaluation of education financial management is very important to ensure that the available funds are actually

utilized to improve the quality of education and not misused for other purposes. This evaluation includes several important aspects, such as the suitability of the budget to real needs, the efficiency of the use of funds, and compliance with the principles of transparency and accountability.

Evaluation of education budget management can be done through internal and external audit approaches, periodic financial reporting and involving stakeholders, such as school committees and communities, in the monitoring process. A good evaluation can serve as the basis for formulating improvements to education budget policies and encouraging more careful financial planning in the following year. (Anggaran et al., 2025)

In addition, based on the views of Arikunto and Jabar (2014), the evaluation of education costs is also closely related to measuring the outputs and outcomes of budget use, so that it does not only focus on administrative aspects, but also on the real results achieved, such as improving the quality of learning, infrastructure, and teacher welfare.

From the above quote, it can be concluded that the evaluation of education cost management is not only a control tool, but also serves as a basis for strategic decision-making in an effort to create a quality and sustainable education system.

Evaluation of education financing is a tool to observe the results of research conducted on planning. Provide guidance to staff based on the established and designed work style and encourage them to go back while improving aspects that are still unclear. (Gusli et al., 2024)

Evaluation in administration refers to activities that measure the effectiveness of individual work and the efficiency of using certain methods and tools to help a business achieve its goals. Determining the level of effectiveness means analyzing the actions or activities that have been completed, whether or not they have produced the expected results, whether they have proceeded at a reasonable pace and have not deviated from the goals or plans that have been set.

On the other hand, by highlighting efficiency thresholds, it is possible to determine the specifics of each activity. What has been discussed is whether this is the best method or the least effective way to achieve the highest possible results with a low level of risk, which indicates whether the particular working method that has been used can deliver the highest possible results.

CONCLUSIONS AND SUGGESTIONS

The cost of education is a crucial aspect in supporting the quality of education, so its management must be carried out in a planned, transparent and accountable manner through planning documents such as RKS and RKAS. Financial evaluation and reporting is an important part of ensuring the effective use of funds. The government plays a major role in ensuring that education management is democratic, fair and non-discriminatory in accordance with the principles in Law No 20 of 2003.

Planning in education financial management is a strategic effort to direct the use of funds and resources effectively and efficiently to achieve educational goals, whose success is determined by the ability to optimally manage human potential and school resources.

The implementation of education costs must be carried out transparently, accountably, effectively and efficiently in accordance with the RKAS, with fund management that includes policy-based revenues and expenditures that focus on priority educational needs. Expenditures must support all aspects of learning, and orderly and regulatory bookkeeping is the key to creating responsible financial management.

Evaluation of education cost management is a strategic step to ensure that the entire education finance process-from planning to reporting-has been carried out effectively, efficiently and accountably. This evaluation not only serves as a control tool, but also as a basis for making better policies in the future, as well as ensuring that the funds used really have an impact on improving the quality of education in accordance with the planned objectives.

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