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MANAGEMENT OF OPERATIONAL COSTS OF EDUCATION

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ABSTRACT

Management of operational costs of education is an important aspect that determines the success of providing quality education services. This study examines various types of cost management and basic principles such as transparency, accountability, effectiveness, and efficiency that must be applied in the financial management of educational institutions. In addition, it also explains the stages of the cost management process starting from planning, implementation, to evaluation which aims to ensure optimal and responsible use of funds . A deep understanding of the principles and processes of cost management is expected to improve the professionalism of managers, support the sustainability of educational operations, and improve the quality of educational services as a whole. This study uses a literature review method and descriptive analysis .

Keywords: Management *of operational costs of education , financial planning, school financial management*

INTRODUCTION

Several factors are very necessary to achieve quality education, including comprehensive and competent management of resources in educational institutions. Financial problems in schools are one of the resources that must be managed properly in educational institutions. One of the most important aspects in school administration that determines educational activities in schools is the management of educational finance (Zietlow, J., Hankin, JA, Seidner, A. & O'Brien, 2018).

The School Operational Assistance (BOS) Program which began in July 2005 is one form of government involvement in providing educational services for all students at the elementary education level, so that there are no more poor people who cannot participate in education because they do not have the funds. School operational assistance (BOS) is a government program to ensure non-personnel costs for elementary education as the implementer of the compulsory education program. In accordance with the policy, the BOS Program aims to ease the burden on the community to finance education, and in particular BOS aims to help all poor students. BOS also aims to reduce the number of school dropouts, also increase student APK, provide equal opportunities for students to get quality and affordable education services.

The BOS Fund is an implementation of Law No. 20 of 2003, Article 34 paragraph. 2 which stipulates that the government and regional governments guarantee the implementation of compulsory education at a minimum level of basic education free of

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charge, and compulsory education is the responsibility of the state, which is organized by educational institutions in regional governments and in the community (Guspriantі & Hidayat, 2023). However, there are several types of investment and personnel financing that can be financed with BOS funds. The School Operating Support (SOS) Fund is the main foundation in carrying out various activities aimed at improving the quality of education in Indonesia (Rachman, 2020).

1. Types of Operational Cost Management in Education

An important instrumental component in the process of providing education is the cost element. The cost of education cannot be ignored in the implementation of education, because it is an important factor that affects the quality of the process and the final results of the implementation of education. Quality education is difficult to obtain without adequate financial support. From an economic point of view, there can be no cost education activities without it. These costs are needed to meet various needs related to the continuity of the education process. Here, the availability of costs greatly determines the achievement of educational goals and objectives.

According to Government Regulation of the Republic of Indonesia Number 48 of 2008, the burden of funding education is a shared responsibility of the government, local governments and the community. It must be admitted that education is a long and continuous process of developing the potential of human resources of students who have not a few financial needs. While BOS funds are a form of additional education cost allocation and are specific and only as a complement to the lack of existing costs, especially for non-personal intentions. In management, education costs are divided into 3 types, namely:

A. cost of education.

The unit cost of education is the cost of organizing education at the education unit level which includes:

a. Investment costs include the costs of providing facilities and infrastructure, human resource development, and fixed working capital.
b. assistance provided to students whose parents/guardians not-less able.
c. Scholarships in the form of educational financial assistance provided to high-achieving students.
d. operational costs, operational costs of educational units according to Government Regulation Number 19 of 2005 concerning BSNP, include:
   - salaries of teachers and education personnel, and all allowances attached to the salary.
   - consumable educational materials or equipment.
   - costs in the form of water, electricity, telecommunications services, maintenance of facilities and infrastructure, transportation, consumption, overtime pay, taxes, insurance and others.

B. costs of organizing and/or managing education.

the costs of organizing and/or managing education are the costs of organizing and/or managing education by the government, provincial government, district/city government, or organizers/units education founded by the community.

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C. as well as personal costs of students.

costs are personal costs that include educational costs that students must pay to be able to participate in the learning process regularly. and sustainable.

2. Principles of Managing Educational Operational Costs

School financial management needs to pay attention to a number of principles. Law No. 20 of 2003 article 48 states that the management of education funds is based on the principles of justice, efficiency, transparency, and public accountability.

A. Transparent.

In the field of management, transparency means openness in the management of an ongoing activity. In an educational institution or school must be transparent, as in an educational institution or school, that the educational institution or school lets everyone know what happens to their money, how it is used and who is responsible. This is very important because stakeholders can know everything. To increase the support of parents, the community and the government in running all educational programs in schools, financial transparency is very important. Transparency also builds trust between the government, the community, parents, and school residents by providing simple and accurate information.

B. Accountability.

Educational financial managers must be responsible for the use of funds . Every rupiah spent must be accounted for and in accordance with the established plan. This accountability is important to prevent misuse of funds and ensure that funds are used for the right interests. There are three basic conditions used to build accountability:

a. Members of the educational institution organizers are open to the educational institution's finances.
b. In carrying out tasks, work standards are set in each educational institution.
c. The community also participates in serving.

C. Effectiveness.

Goal achievement is usually defined as being effective. Hasibuan, 2021 defines effectiveness more deeply because effectiveness includes qualitative results related to the achievement of institutional goals rather than just the achievement of goals. If the activities carried out can manage funds to finance activities in order to achieve qualitative results in accordance with the established plan, then financial management is considered to meet the effective principle. In other words, effective financial management means the use of funds that are right on target. Every funded activity must provide results that are in accordance with the objectives that have been set. The funds disbursed must produce maximum benefits for educational units and the community.

D. Efficiency.

Efficiency "characterized by quantitative outputs" Hasibuan, 2021). Efficiency is the best comparison between input *and* output *or* between power and results. Efficiency means the use of funds economically and optimally. Every rupiah spent

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must provide the greatest possible results. Efficiently, educational units can maximize the use of existing resources.

3. How to Manage Education Operational Costs

Management of educational financing has similarities with financial management, and in the management of educational financing there are three scopes, namely planning, implementation, and evaluation.

A. Planning

The stages carried out in planning include the following:

a. Determine and formulate the goals to be achieved.
b. Conduct research on the problem or activity to be carried out.
c. Collect data and some information needed.
d. Determine the stages or series of actions.
e. Formulate how the problem will be solved and how the activity problem can be resolved.

Things to consider in planning education financing are:

a. The education budget must be able to replace several ineffective regulations in accordance with current educational needs regulations and procedures.
b. Revise regulations and other inputs as relevant, by designing the development of the current education system.
c. Monitor plans and assess educational deficiencies continuously and sustainably as planning material for the next stage.

B. Implementation

Implementation is an effort to achieve planned or set goals by creating a productive climate, culture, and cooperation. Implementation also means directing, encouraging and governing. Thus, implementation in the management of educational funding refers to the planning that has been determined. The mechanism for implementing educational funding management must be carried out effectively and efficiently. In general, in education, financing or financial systems can be classified into two activities, namely income and expenditure or utilization (output).

C. Evaluation

Conducting an evaluation of the use of educational costs means knowing whether the implementation of activities in educational institutions has been carried out according to the predetermined plan or not. Evaluation is carried out so that the implementation of the program activities is in accordance with the previously determined plan.

The educational institution program refers to the amount of funds available at the educational institution. The work schedule and funding must be in line with those listed in the School Revenue and Expenditure Budget Plan (RAPBS). Therefore, in evaluating the funding of this activity, the principal must observe and align the implementation of the activity with the costs that have been incurred, as well as with the results obtained from the activity.

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From the evaluation stage, then continued with the audit stage. Audit is all activities related to the responsibility of receiving, storing and disbursing and handing over money by the treasurer to the authorized party.

Evaluation where the budget must be able to serve the environment well to improve school effectiveness. Assessments often indicate possible gaps in goals, priorities, and possible resources available. School financial supervision must be carried out on the income and expenditure of money requested by the treasurer. This is done starting from the decision-making process regarding the expenditure of budget items, expenditures, calculations and deviations of goods by appointed officials. In administrative accounting, every expenditure and income is treated as an official report and is responsible to the principal.

All budget evaluation activities are stated in the financial report. The financial report on the use of the education budget is part of the monitoring system that contains the results of the implementation of education plans and programs, problems or obstacles faced, and alternatives used to overcome these problems. Reporting on the use of the education budget is part of the monitoring system that contains the results of the implementation of education plans and programs, problems or obstacles faced, and alternatives used to overcome these problems.

Another activity that is part of the funding evaluation is supervision. Supervision is the activity of observing, paying attention, monitoring, checking, evaluating and reporting the implementation of previously planned work programs to ensure that the planned activities are carried out according to the needs of the plan.

RESEARCH METHODOLOGY

In this study , the research method used is a qualitative approach with literature study. The author collects and analyzes various theoretical sources, regulations, and literature related to the management of educational operational costs, such as laws, journals, government documents, and other scientific literature. This approach is used to understand the principles, types, and methods of managing educational operational costs in depth and comprehensively. Thus, this paper is more of a literature review that aims to describe the concept and principles of managing operational costs in the educational environment.

According to Moleong (2014) qualitative research focuses on an in-depth understanding of phenomena through literature studies and descriptive data analysis. Moleong emphasized that the literature study method is very suitable for literature studies that aim to understand certain concepts, theories, and principles. In addition, Sugiyono (2017) stated that this type of research uses a literature and document study approach to collect data sourced from books, articles, official documents, and others to understand phenomena theoretically and conceptually.

RESULTS AND DISCUSSION

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The results obtained from this research are as follows:

1. Types of Operational Cost Management in Education **: this** study explains that the management of operational costs in education consists of several types of financing that are directed towards the advancement of educational activities, both in academic and non-academic fields.
2. Cost Management Principles : The principles that must be considered in cost management are transparency, accountability, effectiveness, and efficiency, as well as compiling processes starting from planning, implementation, to evaluation and reporting.
3. Cost Management Method : Cost management is carried out through planning, implementation and evaluation stages supported by written and systematic financial accounting, including monitoring of income and expenses.

The paper discusses that the management of educational operational costs must be carried out professionally, transparently, and accountably so that educational goals can be achieved optimally. Without good management, educational activities will not run smoothly and will not be able to achieve the goals as expected. Effective management involves the arrangement of funding sources , supervision of the use of funds, and reporting to the authorities. Such management must also pay attention to priority needs and avoid deviations, and always be oriented towards the efficiency and effectiveness of the use of funds .

Thus, *the results* show conceptual data and principles of cost management, while *the discussion* conveys the importance of such management for educational success and the impact if management is not carried out properly.

CONCLUSION AND SUGGESTIONS

Management of educational operational costs is an important aspect that supports the smoothness and success of the educational process in certain educational units. This management includes various types of financing that must be managed professionally and accountably, with the main principles of transparency, accountability, effectiveness, and efficiency. The management process includes planning, implementation, and evaluation, which must be carried out continuously and accountably to the authorities. Without good cost management, educational activities will not run optimally and educational goals will be difficult to achieve.

Suggestion

1. There is a need to increase the capacity and knowledge of educational financial managers so that they are able to manage funds transparently and accountably in accordance with applicable principles.
2. Improve the reporting and monitoring system in the management of education funds to ensure the use of funds is targeted and efficient.
3. active participation of the community and other stakeholders in the management of education funds to strengthen transparency and accountability.

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4. The government and related institutions need to continue to develop regulations and policies that support effective management of educational operational costs and strengthen monitoring and accountability mechanisms.

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