
Education Financing and Assessment in Improving the Quality of Education In Indonesia

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Keywords

Financing,
Assessment,
Quality of
Education.

Abstract

The education process cannot run without costs, the cost of education is all expenditures, whether in the form of money or not, as an expression of the responsibility of all parties to the development of education. Through education, a quality and superior generation is born, so education is an important factor to make it happen. Education funding is needed for school programs, teacher salaries, employee salaries and other needs that can support the achievement of the vision and mission. Then the assessment of the learning program also needs to be carried out properly, with the aim of knowing the extent to which the learning program affects the improvement of the quality of education.

INTRODUCTION

Everyone needs education, education includes three sources, namely: family, community and school. Quality education plays an important role in the development of a nation, because through quality education can give birth to a generation of quality and highly competitive. Indonesia is also a developing country, where the current problem is the high cost of education. So as a result of the high cost of education is not affordable for the lower classes of society. Schools will of course charge the highest costs to improve and maintain the quality of education, it is often said by some that quality education is expensive. As a result, the access of the poor to enjoy quality education will be limited and society will be increasingly divided based on social status.

Even though this has been regulated in the preamble to the 1945 Constitution of the Republic of Indonesia which states that one of the goals of the Republic of Indonesia is to educate the nation's life. Education is a human right of every Indonesian citizen, therefore every Indonesian citizen has the right to obtain quality education according to his interests

and talents regardless of social status, race, ethnicity, religion and gender. Equitable access and improving the quality of education will make Indonesian citizens have life skills so as to encourage the establishment of full human development inspired by the values of Pancasila (Suroto, 2014).

Education funding is an inseparable component in the implementation of the teaching and learning process. The effective and efficient use of the education budget is expected to produce superior human resources (HR). The government in this case plays an important role for the creation of conditions for the implementation and management of democratic education. One of the keys to success in education development lies in the ability to manage funds. The cost of education is determined by various factors, including: the size of an educational institution, the number of students, the level of teacher salaries and teacher qualifications, the rate of population growth (especially in developing countries), changes in income policies. Education financing does not only concern sources of funds, but also the efficient use of funds (Monita, D. F. 2019).

Improving the quality of education is influenced by many factors, the main factor is the teacher, which is a determinant of the success of learning. To achieve optimal learning outcomes, creative and innovative teachers are needed who have a great desire to continuously improve and improve the quality of learning related to improving the quality of education. So in learning, teachers are needed who are not only able to teach well, but teachers can also manage the class well. To assess the effectiveness of the learning program towards improving the quality of education that has been implemented, it is necessary to evaluate or assess the learning program within the specified time. The assessment system (assessment) carried out by the teacher, each assessment is based on two basic interrelated elements, namely: aspects of achievement to be assessed (cognition) and tasks used to collect evidence about student achievement (interpretation).

The running of educational institutions certainly needs money, especially in quality educational institutions, (Rahmatullah, AS, et al., 2022) to be more credible and accountable in terms of financing and assessing education costs, both of which must be internet-based (online), (Syahrani, S. 2021) schools whose funding and even assessment are always internet-based (Syahrani, S. 2022) are considered more advanced from the management side (Syahrani, S. 2022) because organizations with this model look more prepared to face the times (Syahrani, S. 2022) and are considered ready compete with the outside world, (Shaleha, Radhia, and Auladina Salihah, 2021) because they are used to and adaptive to information technology that continues to develop, (Syahrani, S. 2018) especially in the Koran there are actually many verses that talk about this, so that Islam is not left behind (Syahrani, S. 2019) of course there are many strategies that must be carried out in order to be able to master the latest technology in terms of developing school organizations,

(Chollisni, A., et al., 2022) no matter how great a school is, without adapting to the times, it still feels like something is lacking (Syahrani et al, 2020) especially now that there are many quality schools and advanced technology (Syahrani, 2018). school promotion, (Syahrani, 2017) it is hoped that the course of a school will be more ideal according to dreams, (Syahrani, 2017) although there are still many weaknesses.

METHODS

The approach used in this research is a qualitative approach with a descriptive method, while the type of research used is library research, namely collecting data or scientific writings related to the object of research or collecting library data. Qualitative research is a natural research and the resulting data is descriptive.

RESULTS AND DISCUSSIONS

Education Financing

Education is one of the important factors to improve quality human resources (HR). In the 1945 Constitution Article 31 "Every citizen has the right to receive education". This proves that there is an equal distribution of education for all Indonesian citizens (Ferdin, W. P. 2013). In fact, not everyone can get a proper education. This is due to various factors, one of which is the high cost of education. Financing is funding issued to support investments that have been planned to achieve predetermined goals. Financing is one of the resources that can directly support the effectiveness and efficiency of education management.

According to Supriyono, costs are economic sacrifices made to obtain goods or services (Riski, A. 2019). In language, costs can be interpreted as expenses. Whereas in economic terms, costs are expenditures that can be in the form of money or other monetary forms. According to Levin, education financing is a process by which income and available resources are used to organize and run schools in various regions with different levels of education. According to Nanang Fattah, the cost of education is the amount of money generated and spent for various purposes of providing education which includes teacher salaries, professional improvement of equipment, procurement of tools and textbooks, office stationery (ATK), extracurricular activities, education management activities and educational supervision. So it can be concluded that education financing is a fund given to schools to facilitate every learning activity in schools and various purposes in the implementation of education.

Legal Basis of Education Financing

Sauri stated that the legal basis for financing education is Law Number 2003 concerning the National Education System Article 11 Paragraph 2: The Government and Regional Governments are obliged to guarantee the availability of funds for the implementation of education for every citizen aged seven to fifteen years (Sauri, S. 2016).

The obligations of the central government and local governments in fulfilling children's rights to basic education are: 1) Obligation to provide services and facilities and ensure the implementation of quality education for every citizen without discrimination. 2) Obligation to guarantee the availability of funds, for the implementation of education for every citizen aged seven to fifteen years. 3) It is obligatory to guarantee the implementation of compulsory education at the minimum level of basic education. 4) Obligation to facilitate education units with educators and education personnel in education units organized by the government and local governments.

Furthermore, Article 12 paragraph 1 reads that every student in each educational unit is entitled to a scholarship for outstanding achievers whose parents cannot afford to pay for their education and receive education costs for those whose parents are unable to pay for their education. Every student is obliged to share in the costs of providing education, except for students who are exempt from this obligation in accordance with the applicable laws and regulations. This is intended to eliminate discrimination for those who are less able to pay for all school needs. (Sujatmoko, E. 2016).

Types of Direct Costs In Education

According to Anwar (1991), direct costs are defined as expenditures of money that directly finance the provision of education, teaching, research and community service. Also defined as costs that directly touch the aspects and processes of education. Examples of costs for teacher salaries and the cost of procurement of learning facilities.

The costs incurred for the purposes of implementing teaching and learning activities of students in the form of purchasing learning tools, learning facilities, transportation costs and teacher salaries. Both issued by the Government, parents, and students themselves. The following types of costs are part of direct costs, namely: Recurrent costs.

Recurrent costs are costs used to finance educational operational activities for one fiscal year. These costs are used to support the implementation of teaching programs, financing teacher salaries, school personnel, office administration, maintenance and care of facilities and infrastructure. Hallak (1985) describes several components of financing in education, the components in question are: (Nirwana, IB (2019), Increased student activity development, Education staff coaching, Student Development, School household, Procurement of learning tools, Welfare, Procurement of learning materials, maintenance, classroom facilities, school facilities, maintenance and replacement of educational facilities and infrastructure, costs of coaching, monitoring, monitoring and reporting, quality improvement at all types of education levels, capacity building in mastering science and technology.

Indirect Costs In Education

Expenses that do not directly support the educational process that occurs in schools. Indirect costs have several types, including: 1) Private costs: School fees paid by families or individuals. 2) Community costs (social costs): School fees paid by the community.

Forms of Monetary Costs in Education

All forms of expenditure in the form of money, either directly or indirectly, which are issued for educational activities.

Forms of Non-Monetary Costs in Education

All forms of expenditure that are not in the form of money, although they can be assessed in the form of money, either directly or indirectly, which are issued for educational activities. For example: Material, time, energy, and others.

Cost Relationship in Education Quality Improvement

In the Big Indonesian Dictionary, improvement comes from the basic word level which means high and low dignity of position, position, progress, civilization and so on (Language Center of the Ministry of National Education, 2001). Improving the quality of education can not be separated from the influence of the cost of education, without the cost, the quality and quality will be low. In general, at the school level will apply a high education budget to improve the quality and quality of education.

Quality education is education that can produce graduates who have the basic ability to learn, so they can follow and even become pioneers in renewal and change by optimally empowering educational resources through good and conducive learning.

The cost of education has a significant relationship in efforts to improve the quality of education in schools. Without the cost, the quality of education will not run in accordance with the goals of education. By using various sources of funding, schools are expected to be able to improve the quality of education in accordance with the objectives to be achieved.

Educational Assessment

To get to the quality of good learning, a good assessment system is needed as well. In order for the assessment to function properly, in accordance with the objectives that have been set, it is very necessary to establish an assessment standard that will be the basis and reference for teachers in conducting assessment activities.

Assessment is defined as the application of various methods and the use of various assessment tools to obtain information about the extent to which student learning

outcomes or student competency (a series of abilities) are achieved. Assessment answers questions about how well a student's learning outcomes or achievements are.

In assessing students, teachers must have assessment competency standards, namely: 1) Teachers must be skilled in choosing appropriate assessment methods for instructional (teaching) decision making. 2) Teachers must be skilled in developing appropriate assessment methods for instructional decision making. 3) Teachers must be skilled in administration, determining assessment criteria and interpreting the results of the assessment methods made. 4) Teachers must be skilled in using assessment results when making decisions about individual student achievement, planning teaching, developing curriculum and improving school quality.

The achievement of student competence in each educational unit is determined by the Minimum Completeness Criteria, hereinafter referred to as KKM. KKM refers to graduation competency standards, taking into account the characteristics of the subjects and the condition of the education unit.

The purpose of the assessment is not to prove, but to improve. Educational assessment is a process of determining values or decisions in the field of education or everything that has to do with the field of education. Determination of the decision is preceded by data or information collection activities, so that a leader can formulate a policy on programs that are being developed or being implemented (Dahri, M., Ramadani, W., & Arsyam, M. 2021). This kind of information will be obtained through an assessment. Assessment as an inspection activity directed to help improve the program.

Educational Assessment Function

Each activity certainly has a useful function for the advancement and development of human potential, including educational activities (Dariyo, A. tth). With the assessment will also obtain a picture of a process of educational activities. The assessment function at the end of the lesson unit is emphasized on improving the teaching and learning process, while the assessment function in the learning process is as follows: 1) As a material for diagnosis and development of the results of the assessment. It can be used as a basis for diagnosing students' weaknesses and strengths, as well as the obstacles that accompany them. These results can also be used as material for developing the quality of learning. 2) As a selection material from the results of the assessment. Can be used as a basis for selecting student placements, because students will be faced with two choices, namely continuing their education level or stopping by working. 3) As a consideration for class promotion. Can be used as a basis for determining whether the student in question can go to class or not. 4) As a material consideration for the placement of the results of the appraiser. Can be used as a basis for student placement selection based on their abilities.

Quality Improvement Through the Learning Process

Quality education refers to various inputs such as teaching staff, equipment, books, tuition fees, technology and others (Sukmawati, S. Sukmawati, tth). There are those who link the quality of the learning process with the argument that the educational process in learning is the most important determinant of quality. If quality is to be achieved, the process must be observed and the focus of attention.

One of the expected results from the implementation of the assessment of the teaching and learning process is to obtain information about the parts that have been achieved and those that have not been achieved from the learning activities. The existence of an assessment of the teaching and learning process provides the basis for continuous improvement activities, this is in accordance with quality indicators (continuous improvement) (Budiutomo, T. W. 2015).

There are ten steps to improve the quality of education, namely: (Waruwu, H. 2008)
1) Develop awareness of the need for quality improvement and opportunities for it. 2) Define quality improvement goals. 3) Arrange steps to achieve the predetermined quality improvement goals. 4) Prepare for training. 5) Implement the planned quality improvement program. 6) Create progress reports. 7) Give rewards. 8) Announce the results achieved. 9) Keep track of success. 10) Cultivate quality and quality improvement by making it part of the system.

CONCLUSION

In an effort to improve the quality of education, financing and assessment are very important to improve the quality of schools. Education funding cannot be separated from the implementation of the teaching and learning process in schools. Without the cost, the quality of education will not run in accordance with the goals of education. In the context of the formation of human resources (HR), effective and efficient use of budget or financing in education can produce quality human resources. The learning process is one of the most important factors, therefore teachers must be able to manage the class well. This is so that learning can run optimally. It is in this context that a program assessment needs to be carried out, so that teachers can see the extent to which the program has been achieved.

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