

Analysis of Policy Education Funding Based on Gender Perspective in Private School

Sismanto^{1,*}, Sri Andriani², Zuraidah³,

¹ Doctoral Student, Universitas Islam Malang

² Universitas Islam Negeri Maulana Malik Ibrahim Malang

² Universitas Islam Negeri Maulana Malik Ibrahim Malang

* Corresponding author. E-mail: sirilwafa@gmail.com

ABSTRACT

The purpose of the study was to determine the procedures for making budgetary policies, managing education budgets, and the proportion of gender-responsive education budgets in private schools. This policy research uses a qualitative approach. This research data was collected by interview, observation, and documentation study in private schools in various regions in Indonesia. Data analysis uses data organizing techniques, coding, verification, and conclusions. The results of the study show: (1) the procedure for making education budget policies in schools starts from the annual work meeting that discusses the strategic plan and is outlined in the work program. 2) budget management through the planning, organizing, use, evaluation of the budget, accountability processes, availability of infrastructure that considers the different needs of men and women, and religion. Policy recommendations are: (1) to school managers, it is necessary to understand the guidelines for making gender-responsive education budget policies, (2) the government. Conduct comprehensive gender-responsive education development and budgeting, especially for private schools.

Keywords: Policy Analysis, Education Fund, Education Budget, Gender Perspective, Private School

1. INTRODUCTION

In September 2000 in New York, the "Millennium Declaration" was agreed upon by 189 countries by signing an agreement on the formation of the Millennium Development Goals (MDGs), which have quantitative objectives to be achieved in a certain period, especially those related to poverty reduction by 2015. agreed in 2000 has the purposes contained in the eight priority development agreements (Sismanto, 2011). One of the eight development priorities in the MDGs for Indonesia that must be resolved immediately is how to solve problems and achieve basic education to impact the human development index. The development of this human index has an important meaning that will also be able to solve poverty (Hulme, 2010; Priyanka & Heryadi, 2020). Meanwhile, international consensus on education priorities provides an important place to achieve gender equity in education (Subrahmanian, 2005).

The human development index can be measured and seen from the quality of human resources. In 2018, based on data released by UNDP, the rank of quality of Indonesian human resources was 111th out of 174 countries. This position is far from neighbouring countries such as the Philippines (106) and China (85). conditions like this impact the quality of education carried out by the political and economic risk consultancy (PERC survey), which places Indonesia in 12th place among 12 Asian countries based on indicators of the quality of education. This condition is mentioned by several studies, one of which is caused by the lack of education budget (Sismanto, 2011). Departing from these problems, then reinforcing the Indonesian government to choose and have a target to solve the problem of access to education in the nine-year basic program, which has been proven to increase access to basic education.

Education is a human investment that departs from the theory of human capital, as stated by Donald Gillies, who believes that Human Capital Theory is the centre of current global economic policy. On the other hand, education is considered to have a prominent role in economic improvement (Gillies, 2015). Therefore, the quality of education services is always improved to obtain good quality human resources as well. The dignity of a nation is not only determined by how capable a country is in managing and maximizing its economic potential so that the country becomes a sovereign country and has a good economic level, but also from the aspect of quality human resources. It means that the better the human development index, the better the nation's dignity in

the eyes of other countries. Sanjiwani, in his research findings, reveals that the cost of education has a positive correlation with the quality of education (Sanjiwani, 2012).

The relationship between education as human capital and obtaining quality human resource outputs to meet their personal needs, work and prosper the environment and nation, and prosper themselves and the community for a better future (Lutz & Samir, 2011). Efforts to achieve these educational goals require from the cost of education. Dedy Achmad Kurnaedi explained the study results that financing impacted the quality of education, especially those directly related to the procurement and management of learning resources and facilities and infrastructure. Schools with poor funding do not optimally carry out teaching and learning activities, both in salaries/welfare, learning facilities, and infrastructure (Dedy Achmad Kurniady., 2018) Nine years of compulsory education has long been proclaimed by the government (Article 6) of the National Education System Law. However, until now, the success of the program still needs to be questioned. It can be seen from the high dropout rate at the SD/MI level, which reached 702,100 (2.42%) from 29,214,751 (114.64%) of the school participation rate at the SD/MI level. Not to mention if you look at SD/MI graduates who don't continue. Of the 4,080,000 SD/MI graduates, 542,400 (13,28%) students still do not continue to the SMP/MTs level (Sulistiowati et al., 2012).

Gender mainstreaming in the education sector, as stated in the Minister of Education and Culture Regulation No. 84 of 2008, mandates that each work unit in the education sector implement all policies by integrating gender. Gender mainstreaming policies incorporate gender as a measure of integration from planning, structuring, implementing, monitoring, and evaluating national development policies and programs. The goal is to narrow and eliminate the gender gap, which leads to achieving gender equality and justice. One of the key prerequisites for gender mainstreaming is sufficient resources, including human resources who understand the sensitivity, reaction, and expertise (Moffatt et al., 2007).

The gender is an issue of injustice, inequality or inequality against men and women, which is systemic, experienced by most people and needs to be resolved because it can interfere with the resolution of other issues if the issue is not resolved. Several previous studies related to gender-based education, including; justice and gender equality in education (Chisamya et al., 2012; Heikkilä, 2020; Subrahmanian, 2005); gender-based violence in academia (Bosco Damous & Guillopé, 2021; Elboj-Saso et al., 2020; Lewis et al., 2020), and financial spending habits based on education level, gender and age (Bugheanu & Străchinaru, 2020). Performance funding in higher education (Chernova et al., 2017; Dougherty, 2016; Hagood, 2019; King, 2001; Stiles, 2000, 2002; Umbricht et al., 2017), state funding models (Coy et al., 1991; Galabawa, 1991; Hartman, 1992; Kerin et al., 1989).

The studies mentioned above are very useful in explaining how education funding has been developed and implemented. However, they are still partial in their approach to education, and no research has yet addressed gender-based education funding policies. This phenomenon needs to be found a solution by providing knowledge to the school community. What are the criteria for gender-responsive schools to produce an academic climate consisting of educational aspects, social aspects, and aspects that support the integration of justice and gender equality in education? Starting from the description of the background of the problem, the focus of the problem, namely: how is the procedure for making education funding policies based on gender perspective.

2. METHODS

This research is qualitative by using the type of policy research. Policy research is a specialized process that provides policymakers with the options and information they need to solve their current (Majchrzak & Markus, 2014). Policy research here is research on studies of the policy process. Therefore, researchers are not directly involved in policy design, implementation, monitoring, and evaluation of policies. However, conducting observations, interviews, and recording data, documentation, archives, and statistics related to gender-responsive budgeting policies. The research data was taken from several well-known and favourite private schools in Indonesia at random, including schools in East Kalimantan, East Java, and Central Java. The data source of this research comes from key informants. The key information referred to is the chairman of the foundation, education manager, school principal. In addition, other data sources come from the vice-principal, several teachers, and administration. The data analysis taken by the researcher in analyzing the data were: (1) organizing the data, by arranging each data according to the chronology of its activities by systematically arranging, (2) determining the categories by coding according to the research focus, (3) sorting the data by giving code on each topic that has been organized on a field note sheet, (4) formulate conclusions of temporary findings on each research focus, (5) verify, and (6) draw conclusions, after the temporary findings are verified through data validity test techniques (Miles et al., 2014).

3. FINDING AND DISCUSSIONS

3.1. Procedure for Making Education Budget Policy in Private Schools

The study results revealed an interesting phenomenon regarding the procedure for making education funding policies in private schools. A meeting was discussed to determine the strategic work plan every five years consisting of foundations, foundation management, school principals, and teachers. The discussion of this strategic plan is through forming a team composed of representatives from each unit in the school institution. This five-year strategic plan is applied in the form of an annual work program. This annual work program will be used as a reference source in taking all kinds of policies related to the education budget. The annual program is re-evaluated by the foundation management and the school principal in weekly meetings. There is a development and renewal of the program known as the monthly work program. In this foundation management meeting, then formulate new policies concerning the results of the meeting. Then re-socialize the policy results to schools and principals to socialize it to teachers, school committees, and school residents so that the procedure for making policies on sources of funding developed in schools can be said to be open.

The existing policy formulation procedures in most private schools in Central Java, East Java, and East Kalimantan. The stages for formulating all forms of policy, especially financing issues, are usually carried out at the annual working meeting and then re-analyzed at the foundation management meeting to determine the policy strategy that is considered the most appropriate. The findings of this study are also in line with the research results conducted by Roni Ekha Putera. He said that the mechanism for education financing policies in an institution started from an annual work meeting that discussed the evaluation of the previous year's program and the school development master plan (RIPS), which consisted of a short-term plan. And long-term school plans, then the plan is translated into an annual work program. Furthermore, through the annual work program, it is used as the basis for making all policies, including those related to education financing policies (Putera, 2010)

The procedure for making policy on sources of funding generally comes from the highest forum in a school. It is very open because all school members are included in the annual work meeting to prepare long-term and short-term work programs from the school and then set out in the annual work program, after which it is followed up. Returned by the foundation management in weekly meetings. To further clarify how the procedure for implementing education financing policies is developed schematically, it can be seen through the following figure:

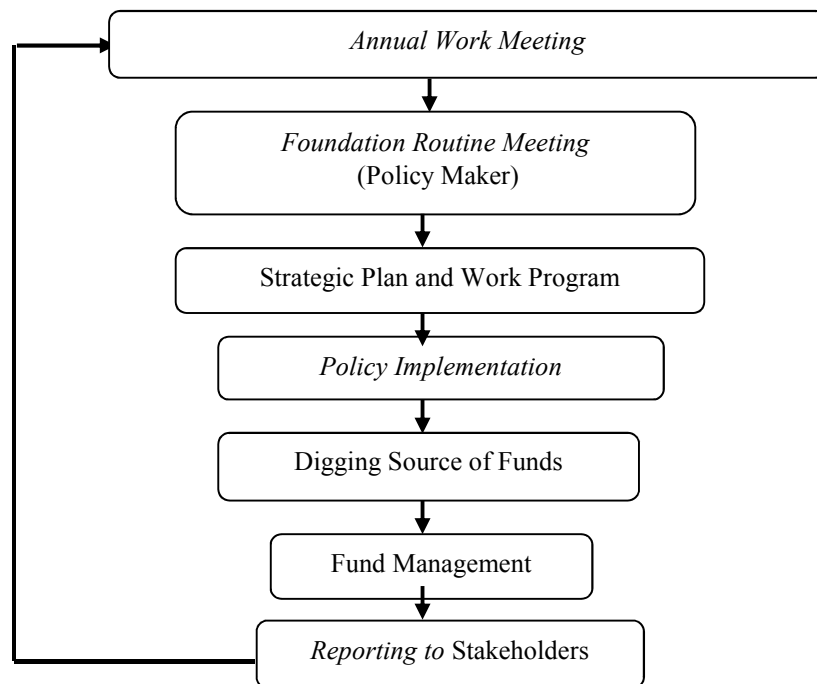


Figure 1: Procedures for making education funding policies in private schools.

The picture above reflects that education funding policy-making in private schools has involved all parties and existing personnel through annual work meetings, whose main purpose is to gather information. The policy-making team, in this case, the foundation, can present recommendations and make policies much more efficient and effective. Thus, rationally, there is a guarantee that the policies can overcome all existing problems, especially education financing.

Problems in the field of education are very complex. The complexity of the education system has resulted in larger funds that must be spent to improve the quality of existing education. Financing is something that can

directly or indirectly support the sustainability of education management. It makes the school, in this case, the principal to be able to innovate and adapt to survive in formulating budgeting policies so that they can plan, implement, monitor, evaluate, be responsible for transparently managing their education budget. Educational policy-making inevitably must begin with analysis and formulation of policies that follow the policy pattern above, regarding Dunn's policy analysis (Dunn, 2018).

Management of education budget resources should be managed properly and require special skills in managing them, considering that education financing is the fuel of the existing education system, so school principals need special attention in managing them. Making a policy can be carried out through stages, including policy analysis, formulation of implementation, monitoring, and evaluation of policies. Principals as policymakers must have cross-sectoral capabilities to know and understand budgeting issues. Mastery of these budgeting issues is used by forming unit or group policy analysts with different backgrounds.

3.2. Education Budget Management in Private Schools

Based on the results of research conducted, it is revealed that the management of education funds in private schools is more focused on the budget planning process and the form of supervision. It is evident from the weekly evaluation of the foundation's management meetings, which discusses financing. Interviews and school documents determine two financings in capital expenditure (CAPEX) and operating expenditure (OPEX). Regarding the management of education costs, one of which includes extracting sources of funds (fundraising). The incoming funds are generally allocated for operational program funds, teacher salaries, and employees, which are included in the operating expenditure contained in the school revenue and expenditure budget plan (RAPBS) and school development activities in the form of assets are included in the capital expenditure. However, The school already has a strategic plan for extracting funding sources. It is in line with Fatah's opinion that budget receipts and use are the most important indicators to determine what potential will be generated. In the world of financial management education, it includes: (1) planning, (2) organizing funding sources and their distribution, (3) actuating or using the budget, (4) monitoring and evaluating the budget, and (5) accountability.

The management of education costs has gone through a fairly mature planning process. When an annual work meeting is held where one of the agendas is to make short-term and medium-term plans, then proceed with extracting sources of funds, both from individuals and from agencies, followed by the allocation of education costs obtained following predetermined posts or budgets. After that, the foundation management conducts monitoring and evaluation as a form of institutional accountability to existing stakeholders, especially to parents of students, as the largest source of funds in contributing to this school. To get a complete picture and to further clarify how the education fund management process developed at this institution, schematically, it can be seen through the following image:

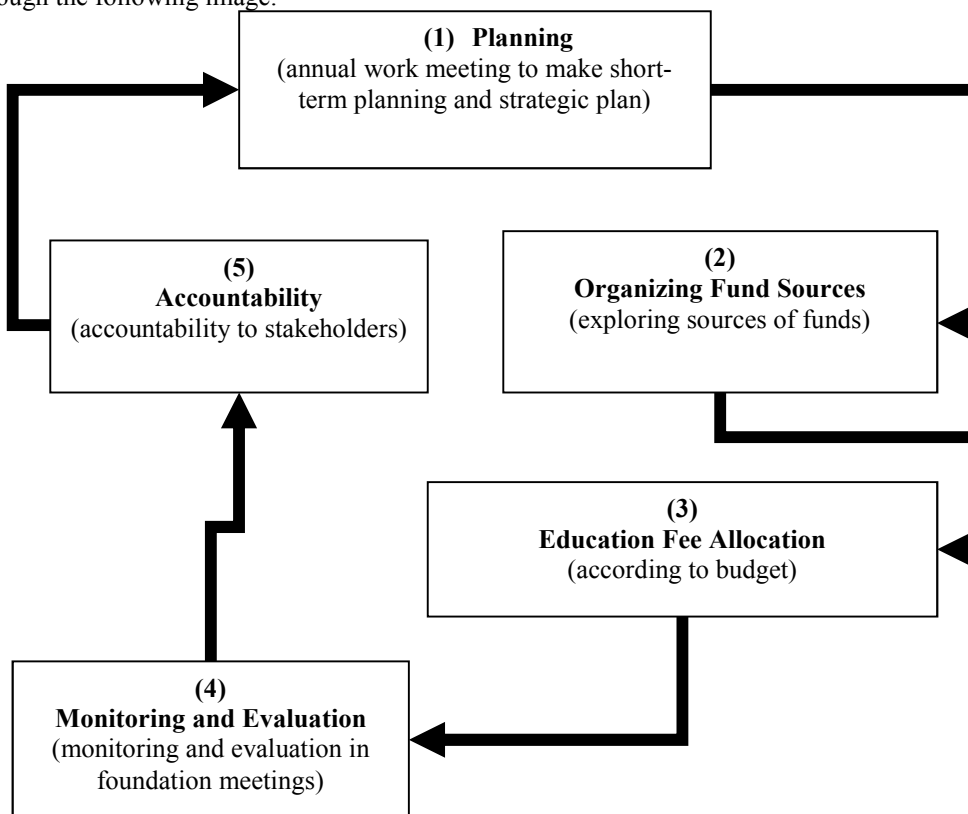


Figure 2: The process of managing the education budget in private schools

The existing financing education fund management has gone through the stages as shown in the picture above, namely through planning, organizing, allocating through the use of the budget, budget monitoring and evaluation, and accountability. Such strict supervision regarding financing is proven through weekly assessment in the form of foundation management meetings, one of which is on the agenda to discuss the funding. In addition to the budget planning process related to the management of education funds, fundraising is also an inseparable part of the process of managing education funds and distributing or utilizing existing funds in schools.

3.3. Gender-Based Education funding in Schools

The education funding in a school is identified through the receipts and expenditures of the budget. Categorized as revenue budgets are all income obtained from various sources during one year. It may come from the central government, local governments, parents, communities, and companies. Meanwhile, the category as expenditure budget is the amount of money spent every year. School spending is determined by elements whose amounts and comparisons vary in type and level of the school, region, and time. The aspects of school expenditures generally include (a) the implementation of learning; (b) administration; (c) maintenance of facilities and infrastructure; (d) employee welfare; (e) administration; (f) educative technical development; and (g) data collection.

“School income comes from parental contributions, the government through BOS, local governments through BOSDA, non-binding community donations, and from companies. The income in the form of income is then included in the RAPBS to finance activities and educational programs that have been previously determined, namely at the beginning of the learning year. The determination of the gender-responsive RAPBS is carried out through an analysis of the needs of men and women, although the portion is still small”.

It is well known that schools usually receive subsidies from the government, contributions from students, and donations from the community, such as donations to finance school activities, building construction, rehabilitation of school fences, scholarships from the government, foundations or alumni. Some of these contributions are included and not included in the RAPBS. Therefore, a responsive School Revenue and Expenditure Budget Plan (RAPBS) is needed gender. The RAPBS reflects the school's strength in financing its education and, at the same time, describes the average socioeconomic status of the students' families. The PBS consists of an income plan and a school expenditure or expenditure plan at the beginning of the learning year. It follows Arwildayanto's opinion that the determination of the RAPBS is carried out at the beginning of the learning year carried out by the school leadership and the teacher council (Arwildayanto et al., 2017).

Gender-responsive education budget management show in; (1) availability of infrastructure that takes into account the different needs of men and women, (2) utilization of infrastructure facilities does not occur predominantly based on gender differences, (3) reviewing facilities whose use is not friendly to a particular gender, and (4) provide infrastructure to support reproductive and cultural functions, such as child care, separate bathrooms and safe transportation. (5) Gender-responsive policies are made by considering men and women's different conditions and needs, such as differences in needs based on differences in reproductive conditions and cultural tasks. (6) The existence of an affirmative policy if there is a fairly sharp gap between men and women,

Based on finding research, gender disparities exist in various fields of education due to the lack of knowledge of the school community about gender cases. So that it can be observed as a phenomenon that occurs in schools, including: (1) teaching materials modules are usually still gender-biased, (2) the educational process in the classroom, it is not entirely necessary to encourage active participation in a balanced manner between male and female students, (3) the school sports area has not responded to the special needs of boys and girls, and (4) learning management has not been implemented towards gender justice or provides balanced opportunities for men and women. Women to participate in the decision-making process. The human development index (HDI) achievement is higher than Indonesia's GDI in 2008, or the Gender-related Development Index (71, 17 versus 66.38) shows that there is still gender inequality in development. On the other hand, Indonesia's Gender Empowerment Measure (GEM) in 2008 was 62.27, Indonesia's position was 90th out of 155 countries surveyed (Nurhaeni et al., 2011).

However, not all private schools studied accommodate gender-based education budgeting. At the same time, the findings of Chisamya et al.; said that educational initiatives that focus on achieving gender equality provide limited evidence that girls' educational experiences imitate gender norms. That is significantly different from those of society, or being educated, girls experience a transformation of the gender relations inequality they face in society (Chisamya et al., 2012). An interesting finding is that in one of the well-known schools in East Kalimantan, School allocates budgets based on religion, whether they are Muslims, Christians, and Catholics. There is an education budget for Muslims based on the commemoration of Islamic holidays (PHBI), including the Prophet's birthday, Isra Mi'raj, halal bi halal, breaking the fast together, and Islamic religious studies once a month. At the same time, the budget allocation for Christians and Catholics is made one of them used to

celebrate Christmas, Easter and religious studies once a month. However, this budget allocation is not specifically included in the religious category but the activity category.

4. CONCLUSION

The procedure for making education financing policies in schools departs from the annual work meeting (raker), which discusses the strategic plan, then it is stated in the annual work program. This annual work program is the main reference in all forms of policies related to education budget policies. The annual program is re-evaluated in the weekly foundation management meeting so that there is a development and renewal of the program known as the monthly work program. Principals can innovate and adapt to survive in formulating budgeting policies to plan, implement, monitor, evaluate, and be responsible for transparently managing their education budget.

Management of education costs in schools goes through a fairly mature planning process, starting from careful planning, organizing budget units, using, monitoring and evaluating budgets, and accountability (accountability). The annual work meeting has a schedule for making short-term and medium-term planning, extracting sources of funds, allocating education costs, monitoring and evaluation, which is carried out once a week by foundation management, a form of institutional accountability to stakeholders.

Education Financing in gender-responsive schools. The gender-responsive School Revenue and Expenditure Budget Plan (RAPBS) reflects the strength of schools in financing their education. Schools allocate budgets based on religion, whether they are Muslims, Christians, and Catholics. Some of the educational, operational expenditure items contained in the gender-responsive RAPBS are; (1) female teacher uniforms, (2) Islamic studies for female employees every Friday, (3) female student competition prizes, and (4) Employee Wives Association.

Based on the analysis and discussion results, the policy recommendations that the author recommends to policymakers are as follows. (1) For school administrators, it is necessary to increase understanding of the guidelines for making educational policies, establish a network of cooperation with universities and industry parties to improve the skills of existing human resources, and ultimately increase the source of costs that enter schools. there needs to be better institutional accountability related to financing to existing stakeholders, especially parents and the community. (2) For the Government. carry out comprehensive development in the field of education, especially for private schools. (3) Optimally empower the school committee as a giver of consideration, support, controller and mediator in developing the quality of education in schools. (4) More intensively coordinate with related parties, especially the education office, to obtain input for smooth school education financing policies.

AUTHORS' CONTRIBUTIONS

All authors listed have significantly contributed to the development and the writing of this article.

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