

FUND MANAGEMENT IN POLITEKNIK KESEHATAN KEMENKES BANDUNG

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ABSTRACT

This study is centered on the analysis of the financial practices implemented at the Politeknik Kesehatan Kemenkes Bandung. Furthermore, it delves into the realms of financial management and explores the resources related to student financing within the institution. Employing a qualitative-descriptive research methodology, it seeks to provide a comprehensive portrayal of the circumstances surrounding education financing within this academic establishment. It's important to note that this study does not aim to establish causal relationships or quantify effects. Instead, it focuses on offering a detailed and insightful overview of management practices and their alignment with regulations. The data for this research was meticulously gathered through a variety of methods, including observation instruments, interviews with key stakeholders, and an in-depth review of relevant literature. This multi-faceted approach ensures a well-rounded understanding of the subject matter. The findings of this study shed light on the Politeknik Kesehatan Kemenkes Bandung's management of education financing. Notably, these findings indicate a strong degree of compliance with the applicable regulations. This suggests that the institution is conscientious in its financial management practices, ensuring that it meets the legal and regulatory standards in place. This study underscores that the Politeknik Kesehatan Kemenkes Bandung's management of education financing is aligned with the stipulations set forth in relevant laws and regulations. Furthermore, it operates with a commitment to the core principles of transparency, objectivity, and accountability, which are vital in ensuring that educational resources are managed in a manner that serves the best interests of both the institution and its students.

Keywords: *management, education funding, human resources.*

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INTRODUCTION

Education has a role as one of the determining factors for the success of the development of a nation. In RI Law No. 20 of 2003, it is stated that education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble character, and skills that are needed by himself, society, nation, and state. In the context of providing education, financing is an element that absolutely must be available. In order to carry out education as stated in the law, it requires a budget that is not small, therefore this study will discuss Education Funding as a Necessity (Widyastuti et al., 2020).

Education financing is a combination of two established concepts, namely economics and education. Economics as a science has examined various human steps in fulfilling all their desires with limited resources. The principles in economic studies are efficiency so any type of activity that is followed by spending funds must have great benefits. Thus economic studies are oriented toward welfare and a high degree of community life throughout their lives. Given the orientation of the study of the community, those who will receive prosperity and a high standard of living will not only be entrepreneurs but also consumers (users of production) (Kaiser et al., 2022). In other words, the education economy is "an activity regarding how humans and society choose, with or without money, to utilize scarce productive resources to

create various types of training, develop knowledge, skills, minds, character, etc., especially through formal schooling over a period of time and distribute it, now and in the future, among the public". In essence, the economics of education is related to:

1. The process of implementing education
2. Distribution of education among individuals and groups that require costs incurred by society or individuals for educational activities, and what types of activities are needed

Environmental changes in the fast industrial 4.0 era must be a focus in an educational institution environment, namely looking for competent educators to produce the best graduates that can be used by the healthcare industry. Rapid changes in the development of science and technology have a big impact on educators. This requires educational institutions the manage education funding as well as appropriate management skills for institutional progress education. Manager institution education is required to carry out the governance of education financing, utilization of human resources, and all sources in order to improve the quality of education. Problems of financial management and education financing will always arise in all educational institutions (Pane & Maulani, 2016).

The definition of cost in economics is a sacrifice expressed in the form of money, given rationally, attached to the production process, and is unavoidable and can be calculated beforehand. If this is not the case, expenses can be categorized as waste, if they are not attached to the production process, can be avoided, and cannot be calculated beforehand (Nawawi & Rudini, 2020).

Humans need education in their lives. Education is an effort so that humans can develop their potential through a learning process and/or other methods that are known and recognized by society. The 1945 Constitution of the Republic of Indonesia article 31 paragraph (1) states that every citizen has the right to education, and paragraph (3) emphasizes that the government seeks and organizes a national education system that enhances faith and piety as well as noble character in order to educate life nation governed by law. For this reason, all components of the nation must educate the nation's life, which is one of the goals of the Indonesian state (Chaerunisyah, 2021).

Humans are naturally curious, so they need a forum that can develop their curiosity, namely education. Internal factors in the world of education need to accommodate external factors that influence the linkages between the world of education and economic growth. The allocation of the budget in the world of education needs careful calculation so that accusations of the uselessness of the world of education in development can be dismissed. Costs in education include direct costs and indirect costs. Direct costs consist of costs incurred for the purposes of implementing teaching and student learning activities in the form of purchasing learning tools, learning facilities, transportation costs, and teacher salaries, both issued by the government, parents, and students themselves (Sholeh et al., 2021). Meanwhile, indirect costs are in the form of lost profits (earnings forgone) in the form of opportunity costs that are sacrificed by students during learning. (Alan Thomas 1976) in the book Nanang Fattah 2004.

Educational costs spent by students, or parents/family and educational opportunity costs in this study are not included in the notion of non-budgetary education costs. The definition of education funding is budgetary in nature, namely, the education costs earned and spent by the

school as an institution (Kusumastuti et al., 2021). This means that budgetary and non-budgetary education costs are included in the definition of education costs in a broad sense .

The education budget consists of 2 sides that are related to one another, namely the revenue budget and expenditure budget to achieve educational goals. The revenue budget is the income that is obtained annually by the school from various official sources and is received regularly. Meanwhile, the budget for spending is the amount of money spent each year for the benefit of implementing school education (Suwantika et al., 2020). Educational expenditures are part of educational expenditures and general expenditures from educational institutions, which are directly related to the interests of this type of learning, including among others:

1. Education and learning;
2. Research and development;
3. Student services;
4. Scholarships;
5. Internship program or work practice;
6. Accompanying funds for academic activities;
7. Operation and maintenance.

In the concept of financing higher education, there are two important things that need to be studied or analyzed, namely the overall cost of education (total cost) and the unit cost of students (unit cost). Unit cost per student is a measure that describes how much money is allocated effectively for the benefit of students in pursuing education. Because this unit fee is calculated by taking into account the number of students, the size of the unit fee is determined through the Single Tuition Fee (UKT). An analysis of unit costs in relation to other influencing factors can be carried out by using the type of education as the unit of analysis. By analyzing unit costs, it is possible to find out the efficiency in the use of resources on campus, the benefits of investment in education, and the distribution of government spending on education. Besides that, it can also assess how alternative policies are in an effort to repair or improve the education system (Seuring et al., 2019).

Education funding at the Politeknik Kesehatan Kemenkes Bandung originates from diverse sources, primarily falling into two categories: government funding through the State Budget (APBN) and community contributions via the Non-Tax State Revenue (PNBP) mechanism. It's worth noting that the government funding aspect involves both central and local government participation. Simultaneously, the community contributions extend to the general public and the parents of students. Given this intricate web of stakeholders involved in the financial support of education, it is imperative to prioritize the element of clarity and precision in its distribution (Widiyono et al., 2020).

Government funding plays a pivotal role in sustaining educational institutions like the Politeknik Kesehatan Kemenkes Bandung. The allocation of funds from the central government ensures the basic functioning of the institution, covering aspects such as infrastructure, faculty salaries, and research projects. On the other hand, local government contributions often supplement these central funds, further strengthening the institution's capacity to provide quality education (Irsutami. Ramdhaniah, 2012).

In addition to government support, the Politeknik Kesehatan Kemenkes Bandung relies on community contributions, notably through the PNBP mechanism. This mechanism

encompasses various sources of revenue, such as tuition fees, research grants, and income generated from the provision of services. The general public's fees and the financial backing of students' parents significantly contribute to the institution's financial stability (Ahammad et al., 2020).

However, managing funding from these diverse sources can be a complex endeavor. To ensure efficient utilization and equitable distribution, it is imperative that the allocation process is clear and precise. Transparency in fund allocation not only fosters accountability but also helps maintain the trust of both the government and the community in the institution's financial management practices.

The Politeknik Kesehatan Kemenkes Bandung's education funding is a multi-faceted landscape involving government support from both central and local levels, as well as contributions from the general public and parents of students. To navigate this complex financial environment successfully, it is crucial to prioritize clarity and precision in fund distribution, thereby ensuring that resources are effectively utilized and the institution's educational mission is consistently fulfilled. Some things that need to be examined in matters related to education budgeting at the Politeknik Kesehatan Kemenkes Bandung include:

1. How are educational funds and facilities distributed to all departments and study programs, especially PSDKU
2. What is the impact of government assistance (subsidies) in improving the welfare of the local community?
3. Can investment in education equalize income so that the gap between the rich and the poor narrows?
4. How is the effectiveness of education as a means of equity?

Government funding allocated for educational activities is a critical lifeline for educational institutions, particularly when it comes to fulfilling essential educational resources. However, it's essential to recognize that the primary challenge lies within the learning process itself. The effectiveness of the learning process hinges heavily on the quality and commitment of lecturers and educational staff who bear direct responsibility for education management. It's not merely the size of the funds that guarantee a smooth learning process; rather, it's the commitment and dedication of the educational workforce that makes the difference (Sholeh et al., 2021). Therefore, it becomes imperative to establish strict, clear, measurable, and structured controls. These controls are essential for ensuring that the educational objectives, particularly the enhancement of student competency, can be achieved efficiently. In essence, it's not just about pouring vast financial resources into education; it's about channeling those resources effectively to support the educators and the learning environment (Wobo DIKE, 2022).

Efficiency in educational funding can only be realized when it directly contributes to the improvement of the learning process. If this goal is successfully attained, investments in the realm of education will not be in vain. Instead, they will yield results that benefit both the students and society as a whole. This underscores the importance of not only allocating funds but also closely monitoring and managing them to ensure they serve their intended purpose effectively.

METHOD

The research method used in this study is a qualitative method with types descriptive. Based on Creswell (2003) said that study qualitative is a method to explore and understand the meaning that is owned by a number of individuals or groups person considered to originate from a problem social or humanity. Studying qualitative destinations get a complete picture of something according to the view of the human being studied. Type Descriptive is writing that describes the actual state of the object researched at the time of study direct (Gallos, 2006).

This research was conducted in October 2022. The research was conducted at the Politeknik Kesehatan Kemenkes Bandung, West Java Province. The population in this study were all financial managers of the Politeknik Kesehatan Kemenkes Bandung totaling 39 people. The method used in the instrument in this study aims to examine how education costs are managed. Data collection techniques by interview, observation, and literature study. Sampling technique using Total Sampling (total sample) (Weyant, 2022).

RESULTS AND DISCUSSION

The Health Polytechnic of the Ministry of Health Bandung (Poltekkes Bandung) is one of the state health tertiary education institutions which is a Technical Service Unit under the Directorate General of Health Workers of the Republic of Indonesia's Ministry of Health. The Politeknik Kesehatan Kemenkes Bandung is a merger of 12 health academies in West Java, namely: Cimahi Health Analyst Academy (AAK), Cimahi Nutrition Academy (AKZI), Midwifery Academy (AKBID) Bandung, Bogor Midwifery Academy (AKBID), Midwifery Academy (AKBID) Karawang, Midwifery Academy (AKBID) Rangkasbitung, Dental Health Academy (AKG) Bandung, Bandung Environmental Health Academy (AKL), Otten Bandung Nursing Academy (AKPER), Pajajaran Nursing Academy (AKPER) Bandung, Bogor Nursing Academy (AKPER) and Nursing Academy (AKPER)) Tangerang.

Then through the Decree of the Minister of Health and Social Welfare of the Republic of Indonesia Number: 298/MENKES-KESSOS/SK/IV/2001 dated April 16, 2001, the twelve health academies became the Politeknik Kesehatan Kemenkes Bandung of the Ministry of Health, consisting of the Cimahi Health Analyst Department, the Cimahi Nutrition Department, Bandung Midwifery Department, Bogor Midwifery Department, Karawang Midwifery Department, Rangkasbitung Midwifery Department, Bandung Dental Health Department, Bandung Nursing Academy (a combination of the Otten Bandung Nursing Academy (AKPER) and the Pajajaran Nursing Academy (AKPER) Bandung), Bogor Nursing Department, Nursing Department Tangerang, Department of Environmental Health. The operational implementation of higher education at the Health Polytechnic of the Bandung Ministry of Health was officially carried out after the Director of the Bandung Poltekkes drg. Sri Artini, M.Pd was inaugurated on March 4, 2002, through the Decree of the Minister of Health of the Republic of Indonesia Number: KP.04.04.4.2.876 dated February 27, 2002. The Politeknik Kesehatan Kemenkes Bandung Anniversary was established on the 4th of March 2002 in accordance with the Decree of the Director Politeknik Kesehatan Kemenkes Bandung No. HK02.03.1.1.1491 dated 31 December 2002. The Directorate Management Office is located at Jalan Pajajaran No. 56 Bandung.

In 2009 through the Decree of the Minister of Finance of the Republic of Indonesia Number 499/KMK.05/2009 concerning the Establishment of the Politeknik Kesehatan Kemenkes

Bandung at the Ministry of Health as a Government Agency that implements Public Service Agency Financial Management, the Politeknik Kesehatan Kemenkes Bandung organized Tri Dharma services for Higher Education with a management approach BLU finance. Then along with the change in the institutional name from the Ministry of Health to the Ministry of Health, through the letter of the Secretariat General of the Ministry of Health of the Republic of Indonesia Number TU 05.02/II/II/1535/2010, dated 18 February 2010 concerning Changes in the Nomenclature of the Ministry of Health of the Republic of Indonesia to the Ministry of Health of the Republic of Indonesia, the Health Polytechnic Bandung underwent a change to become the Health Polytechnic of the Bandung Ministry of Health.

The total operational costs used for 2022 are Rp. 123,106,307,000 (One hundred twenty three billion. One hundred six million three hundred and seven thousand rupiah). To make education financing at the Politeknik Kesehatan Kemenkes Bandung effective and efficient, the following steps are determined:

1. Planning in the form of RKAKL (Activity Plan and Budget of Ministries/Agencies)

The work unit managers carry out activity planning for next year starting in February of the current year (T-1). planning covers all work unit activities for the next one year in an integrated manner involving all existing components in the Politeknik Kesehatan Kemenkes Bandung work unit accompanied by complete supporting data through applications available at the Directorate General of Budgeting , Ministry of Finance.

2. Budget Execution

Budget Implementation must be adjusted to the budget item code, including for the needs of:

- a. Personnel Expenditure which includes: Salaries, wages, honarium, official travel and professional services. Employee capacity building.
- b. Office Expenditures: Office Stationery, supplies, cleaning and security, Maintenance of buildings and buildings and yards, expenditures for consumption and subscriptions to power and services.
- c. Teaching and learning costs: Informatics Engineering Support, Practical Land Fees, Costs of educational tools and materials and honorarium fees for extraordinary lecturers, Scholarships and other educational assistance for outstanding students.
- d. Capital Expenditures: Expenditures for tools and materials for practice, expenditures for the construction of buildings and facilities.

3. Monitoring and Evaluation .

Implementation of the current year's budget is monitored at any time by the ministry Cq. Inspectorate General of the Ministry of Health, Directorate General of Budgets of the Ministry of Finance, Bureau of Finance, and BMN of the Ministry of Health and audited by the auditor of the Supreme Audit Agency.

In managing the Finances of the Politeknik Kesehatan Kemenkes Bandung, these processes must be carried out as a form of accountability as outlined in the LAKIP (Government Agency Accountability Report)

CONCLUSION

In 2022, the Politeknik Kesehatan Kemenkes Bandung embarked on a transformative journey towards clean, transparent, and accountable education financing management. This marked a significant milestone in the institution's commitment to providing exceptional services to all individuals and contributing to the advancement of universal healthcare.

The Politeknik Kesehatan Kemenkes Bandung operates under the umbrella of the Ministry of Health, and its mission goes beyond the traditional boundaries of education. It aspires to play a pivotal role in supporting universality within the health sector, ensuring that healthcare services are accessible to every member of the community.

One of the notable achievements in this pursuit of excellence is the institution's designation as a work unit with the prestigious title of "Region Free from Corruption." This acknowledgment reflects the Polytechnic's unwavering dedication to upholding the highest standards of integrity and ethics in all its operations. This commitment not only safeguards the financial resources allocated for education but also fosters an environment of trust and accountability.

Looking ahead, the Politeknik Kesehatan Kemenkes Bandung has set its sights on the title of "WBBM," which stands for "Clean and Serving Bureaucratic Area." This ambitious goal for 2023 underscores the institution's determination to excel not only in education but also in administrative and ethical realms. It signifies an unwavering commitment to provide efficient, corruption-free services, thereby enhancing its role as a beacon of integrity in the healthcare and education sectors.

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