



Decentralization of Financing Management and Corruption Conflict in the Education Budget

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Abstract: This study aims to discuss the history, purpose, and reality of decentralization of financing management in local government, as well as analyze the conflict of corruption of education funds in Indonesia and formulate solutions. The method used is a literature study with descriptive analysis techniques. It describes the analysis of data evidence from official government websites and from the results of other parallel studies to find new discussions and experiences to formulate solutions that are much more relevant to the current bureaucracy. The results of this study explain that local government corruption cases after decentralization are the highest of other government agencies, and the source of funds that is the strongest possibility of this practice is the education sector. The education budget continues to soar every year, but the progress of educational development still needs to grow. With the political payback concept, the corruption chain is increasingly difficult to break. As time goes by, the barriers to education seem unchanged. In this case, the DPRD is required to oversee the process of distributing education funds from the central ministry to local governments, the mass media must be more transparent, and the need for anti-corruption education from an early age to form an attitude of responsibility and discipline, this anti-corruption education needs to be given repeatedly, especially for political contestants.

Abstrak: Penelitian ini bertujuan untuk membahas sejarah, tujuan, dan realita dari desentralisasi manajemen pembiayaan dalam pemerintah daerah, serta menganalisis konflik korupsi dana pendidikan di Indonesia dan merumuskan solusinya. Metode yang digunakan adalah studi pustaka dengan teknik analisis secara deskriptif karena menggambarkan analisa bukti-bukti data dari laman resmi pemerintah dan dari hasil penelitian-penelitian lain yang sejalan untuk menemukan suatu pembahasan dan pengalaman baru demi merumuskan solusi yang jauh lebih relevan dengan birokrasi saat ini. Hasil dari penelitian ini memaparkan bahwa kasus korupsi pemerintah daerah pasca desentralisasi adalah yang tertinggi dari instansi pemerintah lainnya, dan sumber dana yang menjadi kemungkinan terbesar praktik ini adalah dari sektor pendidikan. anggaran pendidikan terus melonjak setiap tahunnya, namun kemajuan perkembangan pendidikan masih saja tersendat. Dengan adanya konsep politik balas budi, mata rantai korupsi semakin sulit untuk diputus. Seiring berjalannya periode waktu, hambatan pendidikan terkesan tidak berubah. Dalam hal ini DPRD dituntut lebih mengawasi proses pendistribusian dana pendidikan yang diturunkan dari kementerian pusat ke pemerintahan daerah, media masa harus lebih transparan, dan perlunya pendidikan anti korupsi sejak dini demi terbentuknya sikap tanggungjawab dan disiplin, pendidikan anti korupsi ini perlu diberikan berulang khususnya bagi kontestan politik.

A. Introduction

Indonesia is a large archipelagic state with 17,499 islands in a cross position between two oceans and two continents. Indonesia is also called a maritime country, with two-thirds of the jurisdiction area in waters that reach 5.8 million km² along with a coastline length of approximately 81,000 km. Facts like this then make Indonesia rich in culture, with more than 10,000 regional languages and a variety of natural resources that are abundant and certainly very beneficial for the survival of the people (Haryanto, 2015).

However, it is different in the government, the Indonesian presidential system, Ahmad & Matin (2020) wrote in their book entitled "Buku Ajar Pembiayaan Pendidikan" that with the shape of a vast archipelago with three parts of time, determining the ideal education budget will be difficult to realize, considering that each region has a fairly diverse cost of living. Ideal unit costs will be difficult to obtain in countries whose territory is quite large, so it can be said that Indonesia does not have an ideal unit cost but adjusts to the circumstances of each region, so it cannot be used for macro planning, especially for national-level planning.

This is the basis for the development of regional autonomy and decentralization rights in Indonesia, especially in the field of education. Regional autonomy or decentralization is the delegation of authority to the regions to take care of the government system to progress according to the expectations of a better, fairer, and more prosperous society (Naila & Effane, 2022).

Theoretically, the decision to decentralize policy in education has several factors that the policy environment itself has considered. Therefore, the implementation of education policy in local governance should be used as a condition that gives meaningful life to national education in two ways, namely; 1) education policy can be used as an entrance momentum to support the success of decentralization 2) decentralization becomes the starting point for national education reform to become a vital force in breaking the backwardness associated with the low level of education of the nation and state (Bida, 2021). Decentralization is also one of the local bodies. Suppose the local body is given the authority and responsibility of managing resources. In that case, the ability of the local body to develop its authority will increase. If the local government is merely assigned to follow the central unit's policies, the local unit's creativity could be much higher.

The decentralization of education policy will certainly strengthen local governments to build social capital in local governments (Maisyanah, 2018). This is reinforced by Law No 2 of 1999, which emphasizes that most authority for the education sector, from preschool to senior secondary education, belongs to the district or city government. The law was further strengthened by the emergence of Law No 20 of 2003 on the National Education System regarding the obligation of parents to provide basic education for their children (article 7 paragraph 2). Furthermore, it also includes the obligation of the community to provide resource support in organizing education (article 9). Likewise, education funding is the joint responsibility of the government, local government, and the community (article 46, paragraph 1). In these contexts, education in the regions provides a sufficient basis for the

regions to be more empowering in the sense of being more functional, highly flexible, and not just rhetorical.

Although the government has given great attention to the education sector by allocating 20 percent of the State Budget (APBN), the private sector is still encouraged to support education development, even in direct education implementation. Education organized by the community and the private sector contributes to increasing the equitable distribution of education services and participation (Sari & Yanti, 2022). One form of human rights is education; all children have the right to receive education services (Herawan et al., 2023).

Pre-decentralization of education, where schools are the implementers of education in the region, need the authority to make decisions according to their circumstances and needs. At the same time, the opposite happens after the decentralization of education, where the sources of education financing have become the business of local governments (Handayani & Huda, 2020). The 1945 Constitution of the Republic of Indonesia (Amendment IV) states that every citizen has the right to education, every citizen is obliged to attend basic education, and the government is obliged to finance it. The government seeks and organizes a national education system that increases faith and piety. Noble character in order to educate the nation's life, taking 20 percent of the State Budget (APBN) because the government wants to advance science and technology by upholding religious values and national unity for the advancement of civilization and the welfare of humankind.

From an economic point of view, there is no educational activity without costs. Cost is a crucial matter necessary to fulfill various needs related to the continuity of the educational process. Education financing involves the sources of funds from the government and the community and the allocation of expenditures for teaching, facilities, and even school expenditures for salaries and various services of each type of school (Pratiwi, 2016). Therefore, school construction and renovation are two principles that need to be done in Indonesia. One of them is the availability of educational facilities and infrastructure to accelerate the equitable distribution of the quality of school education. Unfortunately, the government's handling of this matter has not been maximized (Sianipar & Maulia, 2023).

The problems that occur in educational institutions related to education financing management include limited sources of funds, stagnant program financing, and not supporting the vision, mission, and policies as written in the strategic plan of educational institutions. On the one hand, educational institutions need to be managed properly, in terms of external aspects such as facilities and infrastructure, as well as internal, such as education financing management, so that they can become institutions that are clean from various deviations and fraud that can harm education (Azhari & Kurniady, 2016). Of course, the Indonesian people in this reform era crave a clean government free from criminal acts. The condition of governance carried out by the local government needs to be implemented properly (Suyatna, 2020).

After all, education is the beginning of the rise of all aspects of society, such as technology, social, economic, political, and so on. Investment in education is a long-term investment that is very beneficial and should be prioritized. A person who succeeds in education will also have a great chance of succeeding in the above fields. A good education is very important for the future of children and parents (Sudarmono et al., 2021). Talking about education investment and its costs, I will discuss the three interrelated pillars to realize good governance: transparency, accountability, effectiveness, and efficiency (Septiani & Kusumastuti, 2019).

Accountability means that decision-makers in government, the private sector, and community organizations are accountable to the community and interested institutions. Meanwhile, transparency is built on the basis that information flows need to be accessible to interested parties, and the information available must be sufficient to be understood and monitored. Then effectiveness and efficiency are government processes and institutions that produce results according to the needs of citizens and by using existing resources as optimally as possible. The Regional Revenue and Expenditure Budget (APBD) is essentially one of the policy instruments used to improve the region's public services and community welfare (Ramadhani & Nasrah, 2019).

By definition, the notion of corruption has evolved according to the needs and conditions of the country today. As stated by Kitgaard, corruption is a behavior that deviates from the official duties of his position in the state, where to gain status or money that concerns oneself (individuals, close family, own group) or violates the rules of implementation concerning personal behavior (Sofhian, 2020).

However, the article "Improving School Buildings in Indonesia," released in January 2019, noted that issues related to the quality of school buildings, in general, are still inadequate. Many schools were found to be almost completed, but the construction still needed to be finalized. So the almost completed classrooms have weak resistance to earthquakes. In other words, they are very vulnerable. Based on data released by ICW, at least 425 corruption cases related to the education budget occurred in 2005-2016, with state losses reaching 1.3 trillion rupiahs and bribery value of 55 billion Rupiah. In fact, KPK Deputy Chairperson Basaria Panjaitan said that the education sector is the most fertile ground for corruption because a sizable budget is launched into this sector (Juanda, 2021).

Improving the facilities and infrastructure of school buildings is very necessary. The construction of school building facilities and infrastructure is decisive in supporting smart students' achievement. Government involvement in the education sector must balance physical and non-physical development. The position of education in the region tends to be left behind and still needs attention. This leads the public opinion that local governments still need to be more optimal in realizing integrated educational development. Even though 20 percent of the state budget for education has been allocated to the regions through special allocation funds (DAK) and general allocation funds (DAU) from the budget allocated is very large, education in Indonesia should be evenly distributed even to remote areas.

This can be resolved by instilling anti-corruption education in each next generation that can be realized in everyday life: Transparency in all policy processes or decisions taken so that everyone can be known to members. This transparency aims to foster the value of openness and honesty to uphold trust. Fairness is a principle to prevent manipulation, especially in education budget matters. It also intends to regulate the interaction system to avoid irregularities that harm the state and society (Adhayanto et al., 2021).

In response to this, the Regional People's Representative Council (DPRD) is also expected to optimize its supervisory authority so that APBD management can run well in efforts to overcome external obstacles because the Regional Revenue Expenditure Budget (APBD) is a government financial plan for one year, the APBD can be used as a means of communication from the government in the region to its people regarding the priority allocation of funds that the government will choose after coordinating with the legislature, DPRD (Faddila et al., 2022). In this case, it also requires the participation of the community and the mass media in the implementation of local government performance, this is to maintain insight because not all DPRD activities can be supervised, so the role of the community and the media is no less important in realizing APBD supervision, especially education funds.

Based on the background described above, this research aims to discuss the meaning of decentralization of financing management in local government, its history, objectives, and reality. Moreover, analyze the conflict of corruption in the education budget in Indonesia, especially that of the Regent of Malang. The urgency of this research is to find the problem and concept map of the politics of reciprocity itself and formulate a solution.

B. Method

The research method in writing this research uses a literature study method using descriptive analysis techniques (Sommaliagustina, 2019). Prepared as a library work, where data is sourced from studies related to the decentralization of financing management and corruption conflicts in local education budget funds. To take an in-depth look at decentralization and corruption cases in local education budgets. This research also uses literature in books, notes, and reports on previous research results. The research conducted includes qualitative causality research (Naila & Effane, 2022).

This descriptive research analyzes other studies of similar issues to find a new discussion and a more relevant solution. So the research concept map is formulated as follows:

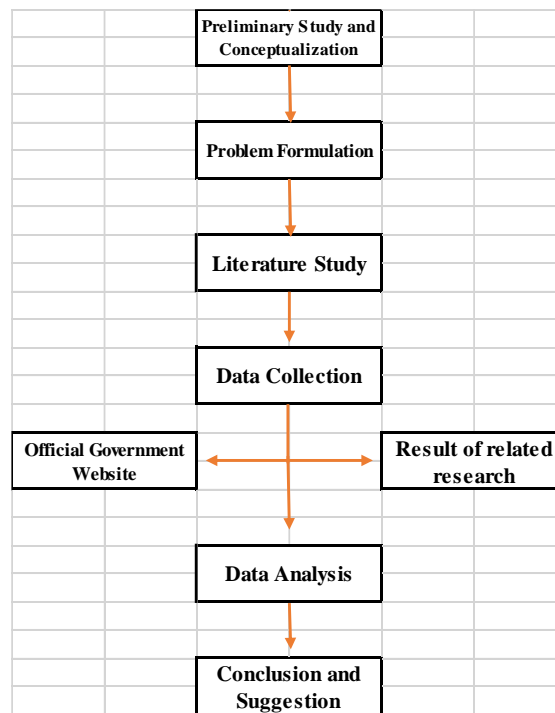


Figure 1. Research Flow

C. Result and Discussion

Result

After the decentralization of financial management to local governments, although the obstacles in the education sector seem to be the same, on the contrary, the national education budget issued by the Ministry of Finance has increased every year, as shown in Figure 2 (Zakariya, 2022) reported by the Directorate General of the Ministry of Finance.



Figure 2. Education Budget 2015-2020

Based on the figure above, we can see that the education budget in Indonesia has increased significantly every year. This budget is then distributed to all regions in Indonesia

to carry out educational activities and programs. Some funds are also specifically allocated for rehabilitating and constructing classrooms/bathrooms for schools. The authority to manage education financing independently should give hope that each region can integrally develop education and implement education programs formulated by the central government on their culture. However, the reality has been quite the opposite in recent years, and education funding has become a wet field in most corruption cases in Indonesia by local governments. This can be concluded from the recapitulation of local government corruption obtained from the official website of the Corruption Eradication Commission (KPK).

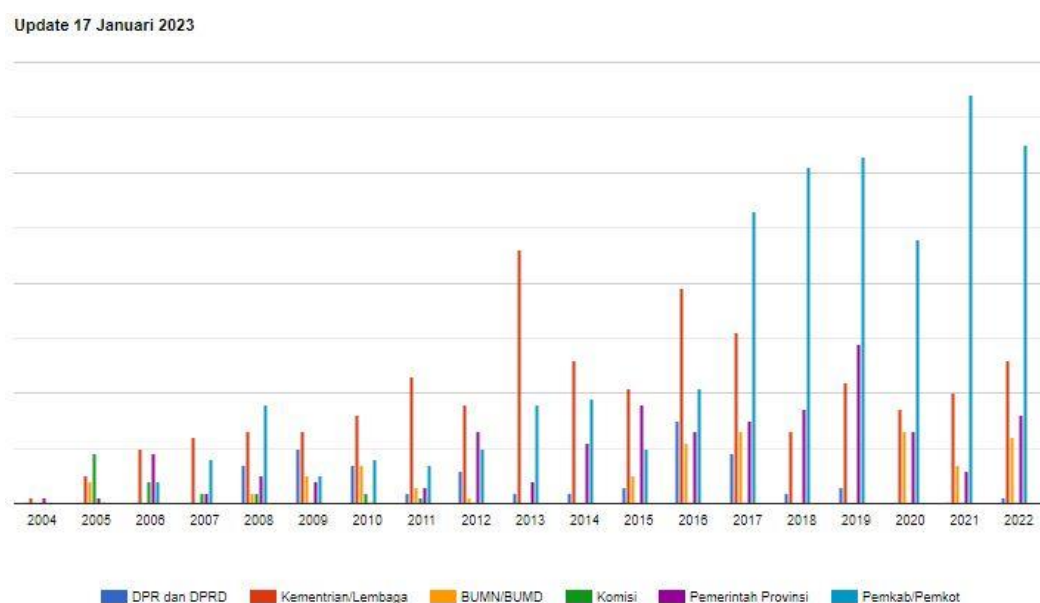


Figure 3. Recapitulation of Corruption Cases by Government Agencies 2004-2022

Source: www.kpk.go.id

From the figure above, the corruption issue in Indonesia is increasing significantly, where the main rank falls on the District / City Government. The biggest contributor to the problem of corruption is from the regions. This is considered very vulnerable because central funds will certainly be managed freely by the Regional Government including funds for education programs. Local governments became the largest contributor to corruption cases in Indonesia in 2008, then the biggest issue moved to the Ministry of Institutions, and local governments again became the largest in 2018 until now. For a more specific number of problems we can see on the official website of the Corruption Eradication Commission (KPK) follows:

Table 1. Recapitulation of Corruption Cases by Government Agencies 2019-2022

| Agencies | 2019 | 2020 | 2021 | 2022 | Total |
|---------------------|------|------|------|------|-------|
| DPR RI | 7 | 0 | 1 | 1 | 9 |
| Kementrian/ Lembaga | 44 | 12 | 19 | 26 | 101 |

| Agencies | 2019 | 2020 | 2021 | 2022 | Total |
|---------------------|------|------|------|------|-------|
| BUMN/ BUMD | 17 | 16 | 8 | 12 | 53 |
| Komisi | 0 | 2 | 0 | 0 | 2 |
| Pemerintah Provinsi | 11 | 11 | 8 | 16 | 46 |
| Pemkab/ Pemkot | 66 | 50 | 72 | 65 | 253 |
| JUMLAH | 145 | 91 | 108 | 120 | 464 |

Source: www.kpk.go.id

From the table above, the corruption conflict that has hit local governments has really inflamed in the last four years because this agency is a hotbed for corruptors in Indonesia. On the other hand, according to information from the Corruption Eradication Commission that the highest cases of corruption of education funds are in Malang Regency. The education budget has not increased, but the Regional Budget has jumped dramatically. The following is the education budget of Malang Regency as reported by the official website of the regional education balance sheet of the Ministry of Culture, Research, and Technology.

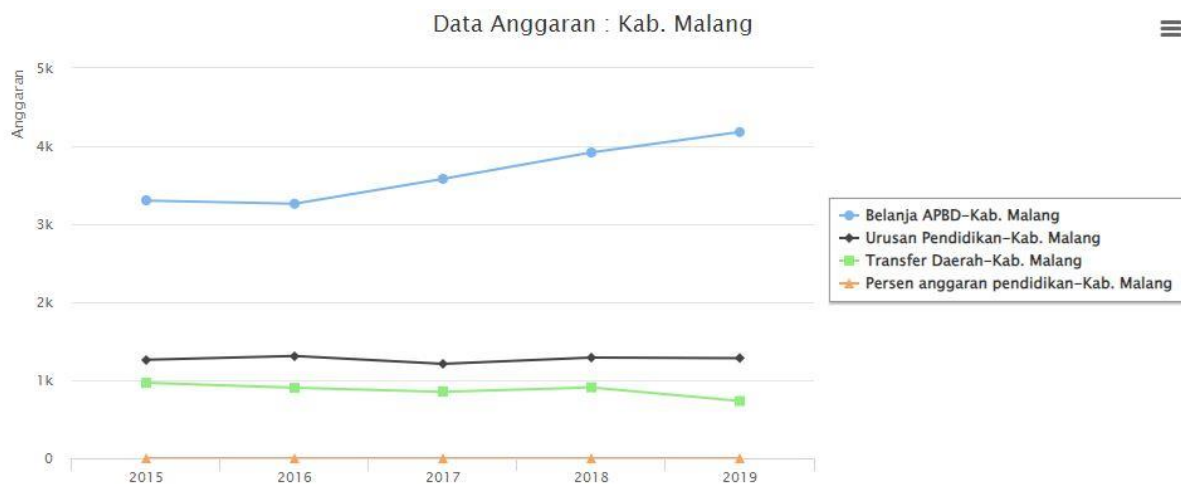


Figure 4. Malang District Education Budget

Source: www.npd.kemdikbud.go.id

From the figure above, in the period 2015-2019 (thus the latest available budget), the education budget tends not to increase, but the Regional Budget (APBD), on the contrary, jumps significantly.

Exactly in this period, the corruption case that ensnared Rendra Kresna as the former Regent of Malang Regency for two periods (2010-2015 to 2015-2020) explained that the corruption that ensnared him was not merely an abuse of power or just using his power to enrich himself, but far from it was a consequence of the political agreement that had been agreed upon. Any financial support that business people have given must be returned with a formal agreement. Unfortunately, these funds are education funds (Ata, 2022). The following is the total cost of corruption received by Malang District education officials:

| DINAS | | BESARAN FEE |
|--|-----------|---------------|
| Kepala Pendidikan | Dinas | 17,5% - 20% |
| Kepala Pekerjaan Umum | Dinas | 15% - 17,5% |
| Kepala Peternakan | Dinas | |
| Kepala Pengelolaan dan Pendapatan Aset | Dinas dan | 17,5 % - 20%, |
| Dinas Pengairan | | 17,5 % - 20% |

Sumber, Dokumen laporan Tengah Tahun MCW 2019.

Figure 5. Education Fund Political Ijon Fee Table

From the description of the picture above, it can be concluded that the amount of fees for each project given by the contractors to Rendra Kresna as the elected Regent is a consequence of the previously agreed political contract. After analysis, it turns out that the biggest factor that encourages corrupt behavior is the high cost of campaigns, so many local government candidates have anxiety about winning and not winning. This is then used as a business by regional elites, by irresponsible policymakers.

The high cost of politics is exacerbated by non-transparent and unfair practices by the actors and donors, which cannot be effectively monitored by the institutions that have the authority to do so. It is this political candidacy process in which the costs of promotion/publication and campaigning are high. Former Minister of Home Affairs Gamawan Fauzi even openly explained that the East Java Regional Head General Election campaign had cost around 1 trillion Rupiah, which he explained at the Indonesian Lawyers Club (ILC) HUT TV One program (Arrsa, 2014).

These things considered as rationality lead back to the high cost of success in politics, considering the need for prices, reach, relationships, and even socio-political-economic settings also increase. If the campaign costs in East Java alone have touched 1 trillion Rupiah, then it cannot be imagined how much the candidates need to prepare in the next five years. In business terms, will they be able to make a return on their investment? Unfortunately, the answer is no. Because even if you manage to win the general election, it will become more and more widespread and mushrooming. In other words, the dark political business will only end once the client wins the election. Studying the complexity of things like this, will issue like this end? Unfortunately, the possibility is very difficult because the problem that then arises is that if the candidate's wealth is below political financing, then the structured crime that will emerge is the intertwining of business people with candidates and their cronies by mobilizing the budgets that come down and are processed independently with a decentralized financing management policy. The following is a concept map of the existence of "reciprocal" corruption behavior in terms of winning elections (Setiawan & Widyan, 2022).

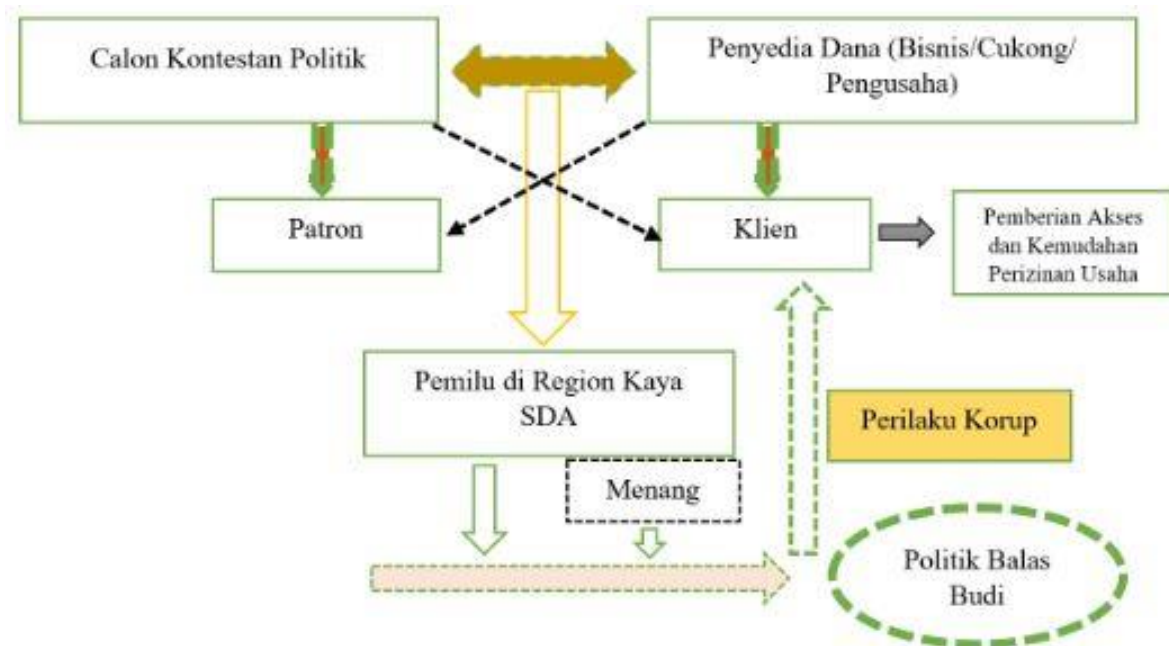


Figure 6. Map of the Politics of Payback by Local Governments

From the concept map above, it can be understood that this kind of reciprocal politics exists between political contestants and voters. At the same time, the resources exchanged are some money or goods previously obtained from an informal bonding process within the circle of political elites and business people. Meanwhile, it is unfortunate that the electoral system has become a strategic concept in line with the concept of electoral politics, which opens the gates of possibility to gathering the elites of society to practice the forms of reciprocal politics itself. The biggest impact is to pay off this symbiosis.

To fight the corrupt practices of the education budget in Indonesia, coalitions with various social movements must be made. Thus, it can be said that the eradication of corruption is inseparable from the democratization movement against corrupt elites who control political institutions (Indrawan et al., 2020). As Indonesia's economy began to improve and it became financially independent of its dependence on international donors, the fight against corruption lost one of its main support bases. With no international investment in corruption funds, the problem has narrowed to local government funds rotating in a few vulnerable agencies.

The facts described above conclude that implementing decentralization still needs to resolve the various educational obstacles faced by communities in the regions. The general education problem in the regions is, of course, the equalization of education, which is still far from the word "quality". Instead of creating solutions to realize educational development, regional elites use their authority to enrich themselves. Inevitably, the corruption that hides behind the shield of "politics of reciprocity" ultimately becomes a new obstacle in education (Fatkhuri, 2019).

Discussion

After analyzing the issues of education, the phenomenon of corruption of education funds in Indonesia by local governments is further exacerbated by the fact that the obstacles in the field of education have not shifted, and these obstacles tend to be the same from the time before the implementation of regional autonomy until now. The problem continues to revolve around the problem of incomplete educational facilities and infrastructure, the number and quality of personnel needing to be improved, with the uneven distribution of students. As a result, teaching and learning activities that aim to realize an increase in learning outcomes have yet to be achieved optimally. Many people consider that the management of basic education services in this era of regional autonomy has remained the same and has even tended to worsen. This is further complicated by the dilemma of limited budgets on the one hand and demands for quality improvement on the other. The budget is important, but what is needed more is a national agreement on education development policy that must go hand in hand with a united determination in its implementation.

Funding is the main challenge facing education policymakers. For example, the need for more educational buildings and facilities, especially at the primary school level, results from the government's limited ability to distribute funds to the education sector. The clichéd reason is that everything needs a process and time, but as the period of office changes, the issue of education funding is still mushrooming in the regional realm. On the other hand, Law No. 20/2003 on the National Education System (Sisdiknas) places a very heavy burden on the government. Article 49 states that the government (central and local) must allocate a minimum of 20% of its budget for the education sector outside of educator salaries and official education costs. This is often a loophole for the government regarding misappropriation of funds.

Meanwhile, government spending in the education sector greatly influences the human development index, which means that the higher the cost pegged to organize education, the greater the dropout rate, and this will certainly impact reducing human resources. As the results of research written by Dita Ayu Anantika and Hadi Sasana in 2020 entitled "Analysis of the Effect of Government Expenditure on the Education Sector, Health, Corruption, and Economic Growth on the Human Development Index in APEC Countries" state that the results of panel data regression obtained a coefficient value of government expenditure in the education sector of 1.127188 with a significance value of 0.0071 which is smaller than 0.05 so it can be concluded that the government expenditure variable in the education sector has a negative and significant effect on the human development index partially. This means that every 1% increase in government spending in the education sector will reduce the human development index by 1.13%. Similar results were also shown by research conducted by Mulyaningsih (2008) and Mongan (2008), where the problem can certainly occur due to government spending in the public sector, especially the education sector, which has not been able to meet the budget needs in the education sector. This is very unfortunate, considering the reach of education services to the community also greatly affects the effectiveness of the allocation of government spending in the education sector.

Without us realizing it, such is the influence of education inequality on the nation's progress. When education services to the community are increasingly unaffordable, poverty will continue to increase, especially if the policies set and implemented are not pro-poverty policies (Anantika & Sasana, 2021).

While developing countries such as Indonesia often have endemic corruption problems, the education sector is particularly vulnerable to corruption issues, as the budget derived from the Ministry of Finance tends to be large and has the opportunity for this kind of disgraceful practice. Unfortunately, This large budget is not accompanied by qualified supervision, so issues like this are increasingly epidemic. Corruption, which regional officials mostly carry out, clearly causes the region's education condition to deteriorate.

D. Conclusion

From the discussion related to this issue, it can be concluded that decentralizing financial management to local governments can be a loophole for any crime or fraud that occurs in the government stage, especially the education budget. Moreover, this impacts progress and the human development index in the country concerned. This can be seen from the concept map of the dark project related to the politics of reciprocity, which should be minimized by deciding on laws related to campaigning policies and operational standards to narrow the possibility of this being used by local elites to offer illegal sources of funds, which will have an impact on corruption during the term of office of political contestants.

The implication of this research is to provide insight to the general public regarding the importance of anti-corruption education instilled from an early age, as well as review the evaluation of operational standards of supervision for the Regional House of Representatives to at least be more transparent and provide breakthroughs for more effective supervision, so that funds derived from the central government, especially education, can reach those who are entitled to receive it. The press and media also play an important role as the community's mouthpiece to the government and vice versa. Seeing this reality, every young person must have anti-corruption education from an early age to realize the characteristics of an honest and responsible nation.

Suggestions for future research should monitor the extent of rehabilitation and construction of educational facilities because both are the soul of educational development in a region, as well as the evaluation of the performance of the Regional House of Representatives monitored from the official government website. The latest issues can be corroborated with several online and offline interview sources.

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