

Research Article

Transparency and Public-Private Collaboration as Solutions to Improve Education Budget Efficiency for Enhancing Education Quality in Indonesia

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Abstract

This study examines education financing models and budget administration practices in Indonesia, focusing on persistent disparities in fund distribution, governance challenges, and human resource capacity constraints. Despite the constitutional mandate allocating 20 percent of the national budget to education, significant inefficiencies remain, particularly between urban and remote regions. This research aims to identify relevant education financing models, analyze the challenges of implementing public-private partnership (PPP) schemes, and examine factors influencing transparency and accountability in education budget management. The study employs a qualitative research design using a library research approach. Data were collected from primary sources, including national education and public finance regulations, government reports, and publications from international organizations, as well as secondary sources such as scholarly journals, academic books, and previous empirical studies. Data analysis was conducted through content analysis, comparative analysis, and policy analysis. The findings reveal that PPP-based financing models offer potential solutions to funding inequities when supported by clear regulatory frameworks, strong institutional coordination, and stakeholder trust. However, weak oversight mechanisms, limited human resource competencies, and insufficient use of digital financial systems hinder effective budget administration. The study concludes that improving education budget governance requires integrated policy reform, capacity building for education administrators, and the adoption of technology-based financial management systems. The practical impact of this research lies in providing policy-relevant insights to improve transparency, accountability, and equitable access to quality education in Indonesia's daily educational practices

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INTRODUCTION

Education holds a highly strategic role in the development of human resources, which constitutes a key factor in addressing global challenges in the modern era (Wahyudi et al., 2023). As a determinant of national progress, quality education plays a vital role in enhancing competitiveness and socio-economic advancement in both developed and developing countries. Optimal educational quality is essential for fostering a generation that is competent, innovative, and capable of adapting to contemporary developments. In Indonesia, one of the most populous countries in the world, the challenge of providing quality education persists, particularly concerning the equitable distribution of access and educational quality across diverse regions (Sholihin, 2024). Although the Indonesian government has committed to allocating 20% of the State Budget (APBN) to the education sector as mandated by Article 31, Paragraph (4) of the 1945 Constitution, issues surrounding the distribution and effective use of educational funding remain significant (Sitepu, 2023). Therefore, more

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efficient and equitable management of the education budget is necessary to achieve the goal of quality education across the country.

The management of the education budget in Indonesia faces a number of serious challenges, despite the considerable allocation of funds. Although approximately 20% of the State Budget (APBN) has been allocated to the education sector (Sitepu, 2023), unequal distribution of these funds continues to pose a major issue. Inefficiencies in the allocation process have led to stark disparities in access to education between urban and rural areas. Remote regions frequently face limitations in educational infrastructure, including inadequate classrooms, limited access to textbooks, and insufficient internet connectivity, all of which contribute to the inequality in educational quality (Susianita & Riani, 2024a). This situation creates substantial disparities in educational opportunities available to children in various regions across Indonesia. Hence, the formulation of more effective policies for distributing education funds is crucial to achieving equitable access to quality education throughout the country.

In addition to distribution issues, the administration of education budgets also encounters complex challenges, particularly in terms of transparency and accountability. In many schools, especially those in rural areas, budget administration processes are often not properly implemented due to the limited availability of competent human resources in accounting and financial management (Duli et al., 2024). Discrepancies between budget allocation and realization are frequent, resulting in a lack of transparency in the use of funds. The shortage of trained personnel in budget management weakens oversight and increases the risk of fund misappropriation (Marwanto & Nonni Yap, 2024). Therefore, it is crucial to develop a more transparent and accountable budget administration system and to enhance the capacity of human resources in the education sector to ensure efficient and goal-aligned financial management.

Although the allocation of education funding in Indonesia is relatively substantial, inefficiencies in budget management remain a major obstacle to achieving equitable education quality. The unequal and ineffective allocation of funds has led to significant disparities between urban and rural areas, resulting in persistently low educational quality in many remote regions (Marwanto & Nonni Yap, 2024). Therefore, it is essential to emphasize the effectiveness and transparency of education budget management to ensure that allocated resources are utilized optimally and in accordance with regional needs. Transparent financial governance can reduce the potential for misappropriation and ensure equal access to adequate educational facilities across Indonesia (Sitorus et al., 2024). In addition, to overcome the limitations of available public funding, collaboration between the government and the private sector may serve as an effective solution. Such partnerships, through grants or sponsorship programs, can help build educational infrastructure and support targeted projects aimed at improving education quality in underprivileged areas.

Education financing is a critical component in achieving the goals of quality education. In this context, education finance theory highlights the importance of appropriate fund allocation to support various aspects of education, ranging from curriculum development to the provision of adequate facilities (Sitorus et al., 2024). One applicable approach is the public-private partnership (PPP) financing model, which offers an alternative means of accelerating educational development in underdeveloped areas (Rizaldy, 2024). Collaboration between the public and private sectors enables the mobilization of additional resources that can be used to improve infrastructure, upgrade educational facilities, and implement programs aimed at enhancing teaching quality. This model has proven effective in numerous countries that have integrated private sector support into education financing to expedite the achievement of national education goals (Rizaldy, 2024). Accordingly, a solid understanding of education finance theories and collaborative models is crucial for formulating more inclusive and equitable education policies.

Theories of budget and financial management provide a fundamental framework for the administration of education funds to ensure efficient use of resources aligned with educational objectives (Lase et al., 2024). Key principles of budget management include thorough planning, well-organized implementation, and continuous monitoring and evaluation to assess the effectiveness of fund usage. In the education context, sound budget management ensures that allocated funds are directed to appropriate needs, particularly in enhancing education quality and promoting equitable access nationwide (Sitorus et al., 2024). Furthermore, theories of transparency and accountability in budget governance emphasize the importance of information disclosure and responsibility at every stage of financial utilization (Sitorus et al., 2024). By applying these principles, the use of education funds is expected to become more effective and efficient, while also reducing

the risk of financial irregularities. Hence, these theories offer crucial guidance in developing a more reliable and robust budget management system to support the advancement of education quality in Indonesia.

Although various education financing models have been proposed and implemented in several countries (Chang et al., 2020; Chen et al., 2023; Jena, 2020; Shaturaev, 2022), in-depth research on the success and challenges of these models' implementation in Indonesia remains significantly limited. Numerous studies have identified the potential of public-private partnership (PPP) models as viable alternatives for accelerating educational development, particularly in underdeveloped regions (Almeile et al., 2024; Бородієнко et al., 2021). However, further analysis on the effectiveness of their application in the Indonesian context is still scarce. Given the diversity in geographical conditions, levels of development, and social characteristics across regions, financing approaches must be tailored to local needs. This reveals a research gap that needs to be addressed to better understand how these financing models can be effectively adapted and applied in Indonesia.

Moreover, while previous studies have explored education budget allocation broadly (Adeoye et al., 2020; Asgari et al., 2021), few have examined in depth the practical mechanisms, implementation strategies, and administrative barriers that hinder transparent and accountable financial governance in Indonesia's education sector. The novelty of this study lies in its integrative approach, combining the examination of financing models, administrative practices, and human resource capacities. Unlike earlier research that focused primarily on either budget allocation or policy formulation, this study investigates the interplay between financing models and budget management practices, particularly in resource-constrained regions. As such, this research aims to fill an important gap by addressing both distributional and administrative inefficiencies in Indonesia's education budget system.

The specific objectives of this study are threefold: first, to identify relevant education financing models that address inequities and inefficiencies in budget allocation; second, to analyze the challenges in implementing public-private partnership models in the Indonesian education sector; and third, to investigate the institutional and human resource factors that affect transparent and accountable budget administration. This study differs from previous work in that it seeks to provide a holistic framework that links financing models with governance and capacity development strategies. It is designed to complement existing literature by offering contextual insights tailored to Indonesia's decentralized education system and diverse regional characteristics.

The central arguments tested in this study are: (1) that education financing models—particularly public-private partnerships—can reduce funding disparities and improve access to quality education if adapted to local contexts; (2) that the lack of transparency and accountability in education budget administration is strongly influenced by human resource limitations and infrastructural constraints; and (3) that sustainable improvements in education finance governance require both structural policy reform and capacity-building initiatives. These hypotheses are explored through a combination of conceptual analysis and case-based evidence, with the goal of producing actionable insights for improving education finance policy and practice in Indonesia.

METHOD

This study employs a qualitative research design based on a library research approach (Creswell, 2018), focusing on the systematic collection, analysis, and interpretation of literature related to education financing and budget administration. Data are obtained from documents, books, scholarly journals, research reports, and policy publications which vitals to analyze education financing models implemented in Indonesia and in selected international contexts, to identify their strengths and challenges, examine factors influencing efficiency and transparency in budget administration, and explore gaps between theoretical frameworks and practical implementation. These findings are used to propose potential improvements in the management of education budgets in Indonesia.

The data sources are categorized into primary and secondary data. Primary data consist of government policy documents and regulations on education financing, including Law No. 20 of 2003 on the National Education System and Law No. 17 of 2003 on State Finance, as well as reports and statistical publications from institutions such as the Ministry of Education and Culture (Kemendikbud), the National Development Planning Agency (Bappenas), and Statistics Indonesia (BPS). Reports from international organizations,

including the World Bank, UNESCO, and UNICEF, are also utilized to provide a comparative and global perspective. Secondary data are drawn from academic journal articles, textbooks, theoretical references, and prior empirical studies addressing education financing, budget management, and public–private partnership models in various countries.

The collected data are analyzed using qualitative techniques comprising content analysis, comparative analysis, and policy analysis. Content analysis is conducted to identify key themes related to financing models, administrative structures, governance challenges, and the roles of public and private actors. Comparative analysis is then applied to examine similarities and differences between education financing practices in Indonesia and those in countries with comparable socio-economic and political conditions. Policy analysis is subsequently employed to assess the strengths and weaknesses of existing education financing policies and to formulate recommendations based on synthesized findings.

Through the integration and interpretation of evidence from multiple sources and theoretical perspectives, this study identifies research gaps in education financing and budget administration and proposes practical and policy-oriented solutions to improve the effectiveness and accountability of education budget management in Indonesia.

RESULTS AND DISCUSSION

Relevant Education Financing Models to Address Distributional Inequities and Inefficiencies in Budget Allocation in Indonesia

The research highlights that the adoption of education financing models which integrate both public and private sector resources is critical for addressing persistent inequities and inefficiencies in budget allocation across regions in Indonesia. Specifically, public-private partnership (PPP) models are found to offer flexible funding mechanisms that can support underserved areas, especially where public funding alone is insufficient or unevenly distributed. These models, when structured with clear regulatory frameworks and long-term commitments, can significantly improve the equity and effectiveness of educational investments, enabling a more balanced distribution of resources and ensuring that remote and disadvantaged areas receive the support they need.

Challenges in the Implementation of Public-Private Financing Models in the Education Sector and Ways to Optimize This Collaboration

Despite the potential of PPP models, their implementation in Indonesia's education sector remains challenged by inconsistencies in policy, lack of trust between stakeholders, and limited private sector understanding of long-term social returns from education investment. The findings indicate that optimizing these partnerships requires a stable and transparent regulatory environment, government incentives, and stronger alignment between public objectives and private sector goals. Additionally, continuous evaluation and stakeholder engagement are necessary to ensure mutual accountability and sustainability of joint financing schemes. With enhanced collaboration mechanisms and institutional support, PPPs can become more effective instruments in bridging education funding gaps.

Factors Influencing Transparent and Accountable Budget Administration in Indonesia's Education Sector

The study identifies several key factors influencing the transparency and accountability of education budget administration in Indonesia. These include the clarity of governance frameworks, the capacity of human resources, the availability of digital financial management systems, and the robustness of monitoring and oversight mechanisms. The research also underscores the importance of applying good governance principles—such as transparency, participation, and efficiency—in all aspects of budget planning and execution. In regions with stronger oversight and better-trained personnel, budget use tends to be more aligned with intended educational outcomes, while areas with weak institutional frameworks often experience fund misallocation and inefficiency.

Efforts to Enhance Human Resource Competence in Financial Management within the Education Sector, Particularly in Resource-Constrained Regions

Improving the financial management capacity of education administrators, especially in under-resourced and remote areas, is another critical finding of this research. Many local administrators lack access to quality training, relevant curricula, and digital tools, which hinders their ability to manage education funds effectively. The study emphasizes the need for targeted and context-sensitive training programs, the development of certification mechanisms, and the use of online learning platforms to overcome geographic and infrastructure limitations. Moreover, partnerships with universities and professional institutions can play a key role in delivering sustainable and standardized capacity-building efforts. Strengthening human resource competence is found to be a foundational step toward ensuring efficient and accountable education budgeting practices.

Discussion

Relevant Education Financing Models to Address Distributional Inequities and Inefficiencies in Budget Allocation in Indonesia

Education financing in Indonesia constitutes a crucial aspect of achieving equitable education quality across the nation. The allocation of approximately 20% of the state budget (APBN) by the government reflects a significant commitment to the education sector ([Asgari et al., 2021](#)). However, despite this considerable funding, the distribution of education budgets remains uneven—especially between urban and rural areas. More developed regions often receive greater financial support than remote areas that require stronger backing for infrastructure development ([Maula et al., 2023](#)). This imbalance contributes to substantial disparities in access to and quality of education. Therefore, it is essential to evaluate existing financing models to ensure a more equitable distribution of education funds.

Financing models that rely solely on allocations from the central government frequently result in inefficiencies in distribution, ultimately exacerbating disparities in educational quality. More populous or developed regions tend to receive larger allocations, whereas rural or remote areas are frequently neglected ([Kristanto HC & Gusaptono, 2021](#)). This suggests that, despite the substantial overall budget, disproportionate distribution hinders access to quality education in under-resourced areas. Furthermore, this model often fails to address the varying educational needs of different regions, necessitating more context-sensitive approaches. In response, it is necessary to develop financing models that are more responsive to local conditions—geographically, socially, and economically. One such alternative is the locally resourced-based financing model.

Locally resourced-based financing models hold significant potential for improving educational access in underdeveloped areas ([Kristanto HC & Gusaptono, 2021](#)). These models emphasize the involvement of local governments and the private sector in funding education, thereby enabling more flexible and adaptive systems tailored to local needs. Local governments with financial capacity and natural resource wealth can allocate funding for local educational projects according to specific needs. Additionally, partnerships with the private sector, including donations and investments in educational infrastructure, can help reduce reliance on central government funding ([Firdaus & Ritonga, 2024](#)). While this approach can lead to more equitable resource allocation, it requires sound management and robust policy support. With such a framework, education quality in remote and underdeveloped areas can be improved more evenly.

One alternative model that could be implemented is the public-private partnership (PPP) model, which involves collaboration between the public and private sectors to finance education ([Paskala Firdaus, 2024](#)). This model can help address government budget limitations by incorporating private sector resources, whether in the form of grants, sponsorships, or investments in educational infrastructure. In several developing countries, PPPs have proven effective in developing education infrastructure such as schools, laboratories, and other facilities. Moreover, this model allows for faster and more targeted funding for large-scale educational projects. Nonetheless, its implementation in Indonesia continues to face challenges concerning transparency, accountability, and rigorous oversight. Therefore, it is critical to establish a well-regulated collaboration framework that includes adequate supervision mechanisms.

Financing models based on grants and donations from international organizations, donor agencies, and private entities also serve as viable alternatives to fund specific educational projects ([Paskala Firdaus, 2024](#)). These grants are often utilized for developing essential educational infrastructure in less developed regions.

Institutions such as the World Bank, UNESCO, and UNICEF offer grant programs that support developing countries—including Indonesia—in improving education infrastructure, teacher training, and research and development. However, despite their great potential, overreliance on external funding may pose sustainability challenges for the education sector in the long term (Yanto, 2023). As such, grant usage should be accompanied by strategic planning and sound management to ensure lasting impact. Effective oversight and efficient administration are also essential to optimize the use of such funds.

Inefficiencies in education budget allocation significantly impact education quality, particularly in remote and underdeveloped areas (Suyana et al., 2024). Unequal distribution of resources concentrates education funding in already developed regions, while others—those in greater need—are inadequately funded. These inefficiencies manifest in limited infrastructure quality, low teacher competency, and insufficient access to modern learning tools and technology. In isolated areas, students often lack basic facilities such as proper classrooms, textbooks, and internet access (Susianita & Riani, 2024). Consequently, more equitable and efficient budget allocation policies are needed. Redistributive budget policies can serve as a strategy to mitigate these imbalances.

Redistributive education budget policies can help bridge educational disparities between urban and rural areas (Gunung et al., 2023). Through effective redistribution, education funding can be more evenly allocated according to each region's needs, particularly those with inadequate infrastructure and resources. These policies can also shift focus toward areas historically underfunded, enhancing their education quality. Implementation of such policies requires accurate data on regional educational needs, which can be obtained through geospatial analysis and technology. In this way, equitable education can be more effectively achieved. Therefore, budget management grounded in fairness and efficiency principles becomes imperative.

To enhance the efficiency of fund allocation and the equity of education quality, more innovative and adaptive financing models must be developed, tailored to local conditions. One step forward is utilizing technology and geospatial data to optimize education budget distribution (Fatimatuazzahro & Laily, 2024). This technology enables precise mapping of educational needs in each region, allowing for priority-based budget allocation. Technology can also be used to monitor and evaluate the use of education funds, ensuring that allocations serve their intended purposes. Geospatial data further enables the government to identify areas requiring urgent attention and additional resources (Fatimatuazzahro & Laily, 2024). Thus, technology and data function as highly effective tools in improving the efficiency and transparency of education budget management.

Effective financing model recommendations must adopt a holistic approach that considers various factors such as social, economic, and geographic conditions of each region. A promising model includes a combination of central government funding, local government contributions, and private sector involvement (Prasetyanti & Kusuma, 2020). This diversified and flexible financing system can be better aligned with the specific needs of different regions. Additionally, enhancing budget management capacity at the local level is crucial to ensure better and more transparent fund administration. As such, education financing models in Indonesia should be developed with a focus on efficiency, equity, and sustainability. With such a model, quality education can become more accessible to all segments of society.

Challenges in the Implementation of Public-Private Financing Models in the Education Sector and Ways to Optimize This Collaboration

The public-private financing model in the education sector faces a number of complex challenges, particularly in terms of coordination and communication between the government and the private sector (Acela et al., 2023). Communication gaps often lead to misunderstandings in fund management, which in turn can result in waste or even misuse of resources (Rahardjo, 2021). In addition, a lack of synchronization in the planning and implementation of projects between both parties often slows the achievement of educational goals (Sonjaya & Iskandar, 2022). Without clear coordination mechanisms, the potential synergy of this collaboration is difficult to maximize. Therefore, building a transparent and structured communication platform is an important first step to ensure that shared goals in improving the quality of education can be optimally achieved.

Another significant challenge in the public-private financing model is the difference in priorities and interests between the public and private sectors (Anwar, 2022). The government typically focuses on equitable

access to education and improving education quality, particularly in remote areas. In contrast, the private sector tends to pursue economic gain or corporate image enhancement (Lahagu et al., 2024). This imbalance of interests can lead to conflicts in project planning, where the private sector may be reluctant to invest in financially unattractive areas. As a result, educational needs in remote areas risk being continually overlooked. Therefore, a fair and binding agreement between the government and the private sector is necessary to align their goals in supporting inclusive and quality education.

In remote areas, limited infrastructure and accessibility become major challenges in implementing the public-private financing model (Rangkuti, 2024). Inadequate infrastructure, such as difficult road access or lack of internet connectivity, significantly increases the cost of implementing educational projects in these regions. Geographic challenges also hinder the delivery of materials and the provision of adequate educational facilities. This condition exacerbates the educational gap between urban and rural areas, as public-private collaborations tend to focus more on areas with better infrastructure (Rangkuti, 2024). Therefore, the government needs to play a more active role in creating incentives for the private sector to contribute in hard-to-reach areas.

Comparative studies in other countries show that the public-private financing model can succeed if managed well and supported by adequate policies. In developed countries such as Canada and Finland, this collaboration has proven effective in improving the quality of education through joint infrastructure development and teacher training (Couture et al., 2020). Meanwhile, in developing countries like India and Bangladesh, the model is also used to bridge educational access gaps by supporting schools in remote areas (Shohel et al., 2022). These success stories demonstrate the importance of having a clear framework, transparency, and strict oversight in managing public-private collaboration. These experiences offer valuable lessons that can be adapted to the Indonesian context, especially in facing similar geographical and economic challenges.

To optimize the public-private financing model in Indonesia, enhancing synergy and coordination between the government and the private sector is crucial (Wahida & Uyun, 2023). Joint forums can serve as strategic platforms to discuss integrated project planning and implementation. Additionally, more flexible and accommodating policies need to be designed to support mutually beneficial collaboration. Good coordination will ensure that the roles and responsibilities of each party are clearly defined, minimizing the risk of conflict or overlap. In the long run, this approach will improve efficiency and effectiveness in managing educational funds.

Improving transparency and accountability in the management of public-private funds is also key to ensuring the sustainability of this financing model. A stricter monitoring system should be applied to oversee fund usage, so that every allocation can be properly accounted for (Anggraini, 2024). Transparent reporting will help build trust between the government, the private sector, and the wider community, which is an essential element in this collaboration. Furthermore, independent oversight mechanisms can be established to ensure that there are no deviations in fund usage (Hidayat et al., 2021). With higher transparency, the private sector will also be more motivated to participate in supporting educational projects.

The public-private financing model must also be implemented with a participatory and inclusive approach to ensure that its benefits are felt by all layers of society (Marwanto & Nonni Yap, 2024). This approach emphasizes the importance of involving various stakeholders, including local communities, in the planning and implementation of educational projects. In this way, local needs can be identified more accurately, and educational programs can be designed to better suit the local context. Moreover, the model must be designed to support marginalized groups, such as communities in remote areas and students with special needs, so that equitable access to education can be achieved.

One of the main recommendations for improving the success of the public-private financing model in Indonesia is to create attractive incentives for the private sector to invest in underdeveloped areas (Marwanto & Nonni Yap, 2024). These incentives could take the form of tax breaks, subsidies, or awards for companies that make significant contributions to educational development. In addition, the government can prioritize infrastructure support in these regions to minimize the cost of project implementation. With the right strategy, public-private collaboration can become more balanced and deliver broader benefits to society.

Factors Influencing Transparent and Accountable Budget Administration in Indonesia's Education Sector

Theories of sound budget administration—such as transparency, accountability, and the principles of good governance—are fundamental to financial management in education (Amai et al., 2024). Transparency in budget management ensures that information regarding the allocation and use of funds is accessible to the public, thereby increasing public trust in the government. Accountability demands that every use of public funds is clearly justified, both to the government and to the beneficiaries. Good governance, which includes openness, participation, and efficiency, forms the basis for an effective budget management system (Amelia et al., 2023). In the context of education, strict oversight is also required to ensure that allocated funds are used appropriately. Inadequate oversight increases the risk of misappropriation, ultimately harming the quality of education.

Human resources (HR) play a critical role in effective educational budget administration. In many regions—especially remote areas—limited competencies in accounting and financial management present major obstacles in managing education funds (Sitorus et al., 2024). A lack of training for staff responsible for budget management can lead to errors in recording and reporting funds. Furthermore, unskilled personnel often lack an understanding of the importance of transparency and accountability in fund management (Krisno, 2024). Therefore, capacity building at the regional level is essential to enhance the efficiency and accountability of budget administration in education. By strengthening HR capabilities, regions with limited resources will be better equipped to manage education budgets accurately and transparently.

The role of information technology in improving budget transparency is also critical, particularly through the implementation of electronic-based financial information systems (Choirunnisa et al., 2023). This technology enables real-time tracking of fund allocation and usage, minimizing the potential for misappropriation. Integrated systems allow every transaction and budget modification to be easily monitored by various stakeholders at both central and regional levels. In addition, technology facilitates faster and more accurate reporting, which is essential for enhancing transparency (Choirunnisa et al., 2023). In developed countries, information technology has proven effective in accelerating the flow of information and increasing accountability in public fund management. Therefore, the appropriate adoption of technology may serve as an effective solution to address inefficiencies in budget management.

Weak oversight policies remain one of the major barriers to effective educational budget administration. In Indonesia, despite the existence of budget management regulations, implementation is often hindered by insufficient oversight (Fauziah et al., 2023). In certain regions, education fund oversight is not carried out routinely or transparently, resulting in misallocated resources. The inadequacy of current oversight policies is also linked to limited resources for conducting regular audits. As such, strengthening oversight policies with clear and effective mechanisms is vital for improving budget management. Rigorous oversight can reduce the likelihood of misuse and ensure that educational funds are utilized as intended.

Case studies from regions that have successfully implemented transparent budget administration offer important lessons for others. For example, several regions in Indonesia have adopted financial information systems that enable more effective monitoring of educational fund allocation (Fitriah & Yusuf, 2024). Conversely, some areas have failed to implement sound budget administration practices, often due to unprepared human resources or limited technological infrastructure. In successful regions, political will, as well as transparent and participatory oversight systems, have driven positive outcomes. In contrast, regions with poor budget management have experienced declining education quality and disparities in resource distribution. Therefore, the adoption of good budget administration systems must be driven by strong commitment from both central and local governments.

Recommendations to improve transparency and accountability in educational budget management encompass various aspects, including more open reporting systems (Shobri, 2024). One effective approach involves engaging the public in the budget oversight process, allowing for direct feedback and monitoring. Additionally, utilizing digital platforms accessible to the public can accelerate information dissemination and ensure transparency in budget processes (Nurlaila et al., 2024). With open reporting systems in place, a greater sense of accountability can be fostered among budget managers. Community participation in oversight encourages increased awareness of fund utilization and provides mechanisms to report irregularities. Therefore, community involvement in budget oversight is a key strategy for enhancing transparency.

Strengthening HR capacity in financial management is essential to improve the quality of budget administration in the education sector (Handayani & Huda, 2020). Continuous training for local government staff on efficient and accountable budget management techniques can help them overcome existing challenges. In some regions, the lack of training for budget administrators results in the inability to produce accurate and timely financial reports (Santi et al., 2024). Moreover, effective budget management requires a thorough understanding of accounting principles, which is often lacking among personnel in remote areas. Thus, the government must provide training programs that focus on improving competencies in educational financial management, particularly in resource-constrained regions. Enhancing capacity in this area is expected to lead to more effective and efficient budget management.

Effective budget administration also depends on policies that promote collaboration between central and local governments. Decentralization policies that grant greater authority to local governments in managing education budgets must be supported by strong oversight mechanisms (Rachmad et al., 2023). In the absence of clear policy frameworks governing central-local relations, budget administration tends to be uncoordinated and prone to misuse. Policies that facilitate coordination between government levels must also ensure that existing resources are optimally utilized, especially in under-resourced areas (Kamaluddin et al., 2024). Furthermore, incentive-based policies that reward regions for sound budget management can encourage others to adopt best practices. By supporting more effective collaboration, educational budget management in Indonesia can become more transparent and accountable.

The role of technology in enhancing educational budget administration must be maximized, especially through the development of electronic financial information systems. Information technology allows for more efficient budget management by providing platforms that facilitate real-time recording and reporting of educational expenditures (Kamaluddin et al., 2024). In countries that have successfully integrated technology into budget processes, there has been a significant reduction in fund misuse. Digital information systems not only simplify fund management but also accelerate audit and evaluation processes. With appropriate systems, governments can more easily monitor the allocation and use of educational funds across all regions, including remote areas. Therefore, the development and adoption of technology-based information systems must be a top priority in efforts to improve budget transparency in education.

The implementation of sound budget administration can enhance the overall quality of education, particularly in ensuring equitable fund distribution. Transparent and accountable budget management ensures that educational resources are properly targeted and helps reduce disparities between wealthier and less affluent regions (Sarjito, 2023). Efficient budget administration enables limited resources to be used more optimally, thereby improving education quality in previously underserved areas. However, achieving this outcome requires collaboration among government, the private sector, and civil society. Without coordinated efforts and mutual commitment, attempts to improve transparency and accountability in educational budget management will have limited impact (Sarjito, 2023). Thus, strengthening collaboration and improving budget management capacity at all levels of government is essential for building a more equitable and high-quality education system.

Efforts to Enhance Human Resource Competence in Financial Management within the Education Sector, Particularly in Resource-Constrained Regions

Financial management in the education sector, particularly in remote regions, faces numerous challenges, one of which is the lack of adequate training and education for budget administrators (Ismail & Sumaila, 2020). Many personnel responsible for the allocation and utilization of education funds in these areas lack access to training programs that meet required standards. As a result, they often struggle to manage budgets efficiently, leading to ambiguity in fund usage and difficulties in producing accountable reports. This lack of training frequently results in poor financial management in the education sector, which ultimately affects the quality of education students receive (Edo & Yasin, 2024). Moreover, in remote areas, there is a shortage of training tailored to local contexts, rendering existing programs irrelevant or ineffective. Therefore, the development of more targeted and region-specific training programs is crucial to improving education budget management in these areas.

Infrastructure and technological limitations also present significant barriers to effective budget management in remote regions (Edo & Yasin, 2024). Limited access to information technology prevents the use of digital financial management systems that are increasingly necessary for monitoring the allocation and

use of education funds. In the absence of integrated systems, budget management becomes inefficient and oversight cannot be conducted in real time (Munir & Su'ada, 2024). Additionally, many areas still rely on manual methods for financial recording and reporting, increasing the risk of human error and fund misuse. Poor internet access and a lack of adequate devices in some remote regions further exacerbate these issues, resulting in suboptimal budget management. Consequently, investing in technological infrastructure, particularly in hard-to-reach areas, is essential for enhancing the efficiency of education financial management.

To address these challenges, the development of a more focused training curriculum on education budget management is imperative (Sibaweh et al., 2024). This curriculum should encompass critical topics such as the principles of transparency, accountability, and technology-based financial management techniques that can be applied in resource-limited settings (Kristanto HC & Gusaptono, 2021). With a curriculum tailored to regional needs, training programs can be more relevant and have a greater impact on enhancing the capabilities of education budget administrators. Furthermore, the curriculum should be designed with consideration for the specific conditions and challenges faced by remote regions, such as low levels of digital literacy and limited access to training materials. These efforts must also involve local governments to ensure that the developed curriculum aligns with regional realities. Strengthening the training curriculum is expected to produce more competent and reliable budget administrators.

Beyond curriculum development, the implementation of certification programs in education finance can serve as a vital measure to enhance the competencies of administrative personnel in under-resourced areas (Maulana, 2021). These certifications aim to formally recognize the abilities of budget administrators who have completed training and demonstrated proficiency in education financial management. Certification provides formal acknowledgment of skills, which in turn can boost motivation and credibility among administrators in fulfilling their responsibilities (Satibi, 2023). Furthermore, certification establishes clear standards for the competencies required of education budget managers, thereby promoting more structured and organized fund management. To ensure the success of certification programs, collaboration between the government and educational institutions or professional associations is necessary to develop appropriate certification standards. This initiative will help minimize inconsistencies in financial management and enhance accountability at the regional level.

Technology-based training, particularly through online platforms, offers an effective solution to reach budget administrators in hard-to-access regions (Kamaluddin et al., 2024). Online technology facilitates training delivery regardless of geographic barriers, making it easier and more efficient for administrators in remote areas to participate. Moreover, online training can be adapted to the pace and schedule of each participant, offering greater flexibility. The use of technology in training also reduces costs associated with face-to-face sessions, such as travel and logistics. Online learning platforms can incorporate more interactive content—such as videos, modules, and quizzes—that enhance participant understanding. Hence, the utilization of online training platforms is highly relevant for addressing geographic challenges in remote areas.

Partnerships with educational institutions and universities can strengthen government efforts to provide training in financial management within the education sector (Mubarok, 2024). Through such partnerships, institutions with expertise in financial management can deliver more comprehensive, evidence-based training. Additionally, universities and educational institutions can assist in developing regionally appropriate training materials and ensure that the training is grounded in best practices proven effective in the field. This collaboration also opens opportunities for budget administrators to gain insights into emerging trends and innovations in education financial management. These partnerships not only expand access to quality training but also enhance the capacity of administrators to respond to evolving challenges. Collaborative efforts between government and academic institutions can thus produce more sustainable and effective training systems across Indonesia.

Ongoing competency development for education budget administrators is a crucial measure for maintaining the quality of budget management (Chysara & Nugraha, 2024). Continuous training and development programs ensure that administrators remain informed about the latest developments in financial management and budgeting practices. On a broader scale, sustained competency development enables budget administrators to be more responsive to policy changes and economic dynamics that affect education funding. Therefore, training should not be a one-time activity but should occur periodically. Such continuous development also reinforces the foundations of accountability and transparency in budget management.

Administrators who are consistently updated with the latest knowledge will be better equipped to manage education budgets efficiently and effectively, thereby supporting educational quality.

The implementation of continuous training and certification programs can bring about significant improvements in budget management quality in remote regions. By enhancing the skills of budget administrators, the allocation of education funds becomes more targeted, effective, and efficient (Kurniawan, 2024). This will positively impact the overall quality of education, especially in regions that have previously lagged behind in fund management. Additionally, improved budget management can help create more equitable distribution of educational resources across Indonesia. As budget management improves, communities in remote areas will also benefit from better educational facilities, more qualified teachers, and higher quality education. Thus, efforts to enhance human resource competence in the education sector must be a national priority to support sustainable educational development.

Moreover, leveraging technology and strengthening partnerships with educational institutions and universities will enhance the competitiveness of education budget administrators in remote regions (Umar et al., 2024). Through technology-based training, certification programs, and continuous professional development, administrators will be better equipped to meet existing challenges. These collaborations will produce professionals who not only understand the technical aspects of financial management but also recognize their critical role in ensuring that education funds are used efficiently and effectively. Technology-based training programs can also reach a wider audience, especially considering the high costs that often hinder in-person training. Therefore, strengthening human resource capacity through training and technology is a strategic approach to achieving equitable education quality in Indonesia. This approach will ensure that education budget management becomes more transparent, accountable, and impactful across all regions.

CONCLUSION

This study concludes that the education financing model in Indonesia, despite having significant budget allocations through the State Budget (APBN), still faces major problems related to the distribution and efficiency of fund usage. Inequality in access to quality education between urban and rural areas continues to be a major obstacle to equitable education. One solution that can be optimized is the public-private financing model, which has proven successful in other countries; however, its implementation in Indonesia is still hindered by differences in interests between the public and private sectors as well as weak coordination challenges. Therefore, it is necessary to improve transparency and accountability in the management of the education budget, which heavily depends on enhancing human resource (HR) capacity and strengthening the oversight system. Although some regions have tried to implement more transparent systems, many areas still lack effective budget management, contributing to uneven education quality. Thus, improving HR competence in education financial management becomes an urgent matter to overcome inefficiencies in the allocation and use of education funds.

The practical implications of these findings indicate that the government needs to formulate policies that ensure equitable allocation of the education budget, with a focus on underdeveloped regions. More targeted budget redistribution policies will help reduce disparities between regions, especially remote ones. Strengthening collaboration between the public and private sectors must also be encouraged through policies that prioritize transparency and clear reporting systems. On the other hand, to improve the quality of budget management, local governments need to be given specialized training on education financial management and the importance of accountable administration. The use of information technology in the education financial management system will facilitate more transparent oversight and reporting processes. With technology-based training, such as online training, and the development of certification programs for education budget managers, HR competence in remote areas can be improved, which in turn will enhance the efficiency of budget management and the quality of education in Indonesia.

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