Money dedicated to education always increasing from year to year. The huge amount of money should be used efficiently and effectively. This book is about education finance in Indonesia, especially in Central Java Province based on some research done by the Author from the Year 2011-2017. The main topic is about efficiency and effectiveness of the use of education budget to produce output in education. It is also about the transparency and accountability of education finance. Justice in using education resources also discussed in this book. The last one discussed is the idea of free education compared to what happened in the sample district or city in Central Java Province. This book will be valuable for policy maker in education, school principal, students of undergraduate and postgraduate majoring in educational management or educational administration.

Nurkolis Siri Kastawi

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The Efficiency and Effectiveness of Education Finance in Indonesia
The Experiences from Central Java Province

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Nurkolis Siri Kastawi

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THE EFFICIENCY AND EFFECTIVENESS OF EDUCATION FINANCE IN INDONESIA
(The Experiences from Central Java Province)

BY

NURKOLIS
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CHAPTER I. INTRODUCTION

Indonesia is the country with the fourth most significant numbers of people in the world after China, India, and the United States. At the time of this book, the number of education in Indonesia is more than 258 million people spread over 34 provinces. Central Java Province located in Java Island with the third largest population of 34,019,100 people or 13.1%. The first sequence is West Java Province with a population of more than 47 million people or 18.3%. The second order is East Java Province with more than 39 million people or 15.1% (www.ilmupengetahuan.com accessed January 18, 2018).

In Indonesia education is one of the leading priorities in development besides health. Therefore, during the last five years, the education budget has increased from year to year. Based on data from the Ministry of Finance of the Republic of Indonesia (www.kemenkeu.go.id). The 2014 education budget amounted to 353.4 trillion IDR, 2015 amounting to 390.1 trillion IDR, 2016 of 370.3 trillion IDR, 2017 amounting to 419.8 trillion IDR, and 2018 amounting to 444.1 trillion IDR or equivalent 20%.

Central Java Province consists of 35 districts and cities. Education is also one of the leading priorities in Central Java Province seen from the percentage of the budget of each region and city. From 2007 to 2015 the average education spending in districts and municipalities in Central Java was 37% and the highest at 50%.

The above data indicates that the education budget in Indonesia (and Central Java province in particular) occupies the significant portion. But the amount of education budget will not necessarily have a positive impact on the output of education, especially the quality of education. Thomas and Martin (1996: 8) stated that the resources allocation alone is no guarantee of the quality of teaching and learning. Much depends on the commitment of the pupils and support of their parents and community.

Some studies finding on the relationship between resources to educational output show controversy. Of the 400 reviews of the relationship between the fund and scholarly production, the results are inconsistent (Coleman & Anderson, 2000: 3). Studies in developing countries typically indicate that material resources (including school budgets) are a critical determinant of successful student education compared to developed
countries (Lee et al., 2005). It implies the importance of the human role in the management of educational resources.

The education budget from year to year continues to increase. In 1999 for some ten developing countries the public share of education expenditure at all levels come to 72%, and for OECD come to 88%. In the 19th century, education expenditure relative to national income 1% -2%, and in the 20th century became 3-4% (Johnes & Johnes, 2004: 260).

Globally one of four countries have experienced an increase in education expenditures at least 0.5% of national income since 2010 (UNESCO, 2017: 266). In Indonesia, education spending from year to year also continues to increase. In 2015 the education budget in Indonesia reached 3.6% of GDP (Gross Domestic Product) or reached 20.5% of total APBN (UNESCO, 2017: 398).

Based on evidence from countries with the top 10, all allocate education budgets between 5.1% to 8.6% of GDP; the highest educational budget is Denmark. Indonesia has also assigned a substantial education budget of 3.6% of GDP (World Economic Forum, 2017). It suggests that quality education require height cost. But the bigger education budget is not necessarily successful to improve the quality of education if people who manage it is not competent.

Competent education managers should understand that educational resources should use efficiently and effectively. Johnes & Johnes (2004: 614) follows Farrel's (1975) opinion that the definition of technical efficiency as the proportion of input used by an organization to produce the output. Meanwhile, effectiveness is a concept that compares the achievement of goals by the planned.

In the context of education budgets, the efficiency of education achieved if the educational outcomes are proportional to the resources of money spent. It means that if the money paid to finance education, and reached a lot number of educational results are also significant or high. Educational outcomes can include graduation rates, student exam scores, gross enrolment rates, net enrolment rates, dropout rates, teacher competencies, and so on. Have education budgets in Indonesia been efficiently used? Readers come to conclusions.

The effectiveness of education budget seen whether the education budget used by the target or not. A good education budget is used to finance
student activities in the teaching and learning process. In developed countries, the management of educational budget has Vaizey's advice in managing the education budget. It said that in developed countries the expenditure for employee salaries is limited to a maximum of 60% (Hendarsjah, 2009: 74).

But in fact, in Indonesia part of the education budget in districts and incoming cities used for Belinda employees. Research conducted by the World Bank (2009) shows that regular expenditures on the education of areas and municipal, now referred to as education operational spending mostly used for teacher salaries and educational staff of 96%. Based on this fact, the education budget has not efficiently used.

Since the administration of President Megawati Sukarno Putri, Indonesia has aspired to provide free education for the color of his country. These ideas began to realize by providing BOS (School Operational Assistance) to elementary school students and junior secondary school since 2005. The fact is free education is only a political tactic of the Regents or Mayors only. The proof if the needs of schools are higher than the BOS, many heads of regions which are not willing to the top-up of the BOS.

References


CHAPTER II. THE EFFECTIVENESS AND EFFICIENCY OF EDUCATION FINANCE

A. Value for Money: is Money Correlate to Education Quality

Abstract. This article aims to find out the relationship between the budget of education function and quality of education. The research approach is quantitative descriptive using statistical analysis with percentage and Pearson correlation. The data used are secondary data of education budget to describe the quality of the education quality measure with of teacher's competency test results, the rate of literacy, and rate of school participation. The results show that there is no definite and no relationship between the budget of education function and quality of education.

Keyword. Education budget; quality of learning outcomes; teacher quality; the rate of literacy; and percentage of school participation.

1. Background

The Government of Indonesia strictly stipulates the education budget through the Act of Republic of Indonesia Number 20 of 2003 on National Education System. It stated in Article 49 (1) that education funds including teacher salaries and departmental education allocated at least 20% of the Budget of National Revenue and Expenditure (Anggaran Pendapatan andBelanja Negara, APBN). In the education sector and at least 20% of the Budget of Regional Revenue and Expenditure (Anggaran Pendapatan andBelanja Daerah, APBD).

Until 2006, the central government has not been able to fulfill the mandate of the Act of education system in educational financing. In fact, the allocation of education budget from State Budget that has not reached 20%. In that year the education budget reaches 17%, this is lower than Thailand and Malaysia which has reached 27% (The World Bank, 2007). For the first time, the government can fulfill the mandate in 2009, when the education budget from State Budget reaches 20% (The World Bank, 2013).
Governance systems in Indonesia have shifted from centralized to decentralized, so educational management also turned from central government towards decentralization to local governments. Local government Act mandates that primary and secondary education responsibilities are in district, city and provincial governments. The Act of the Republic of Indonesia Number 22 of 1999, updated Act Number 32 of 2004, and renewed again through Act Number 23 the year 2014. The latest regional government Act is the distribution of educational affairs, namely primary education becomes the authority of the district or city government, and secondary school becomes the responsibility of the provincial government.

The local governance Act in Indonesia has changed the management of the national education system from centralized to decentralized. Decentralization of education management is intended to improve the quality of education services. Decentralization of education can improve the quality of education services; this can prove in more than 50% of districts and cities in Indonesia that have improved educational outcomes (Simatupang, 2009).

It is inevitable that the amount of money for the education budget can affect the quality of education services. However, it is important to realize that too much of the education budget can harm the development other sectors. So, the most important thing is how to use education budget efficiently and effectively.

Is the higher the education budget will influence the better quality of education? Based on some research results there are contradictions, some say about the relationship, but there is also a saying there is no relationship or no influence.

Research in China shows that there was a significant influenced between private expenditure on mathematics learning outcomes of primary school students but has no significant effect on Chinese learning outcomes (Zhao, 2015). In Japan, it shows that public expenditure on public education influences student learning outcomes, while the family environment does not affect student learning outcomes (Nozaki & Matsuura, 2017). Research conducted on secondary education students shows that a comprehensive program that provides financial, academic, and social support to students shows positive results on improving student performance in the first year, drop-out rates, and student learning outcomes at the last level (Denny, Doyle, McMullin, & Sullivan, 2014). In Indonesia, public spending has no positive effect on access to education in areas with height level of corruption but has a positive and
significant impact in areas with low frauds. Public spending also has no significant effect on school performance (Suryadarma, 2012).

Thus, this article aims to determine the relationship between education budget to the quality of education. The detail objectives are to know. First, the relationship between the budget of educational function to the student's learning outcomes. Second, the relationship between the budget of education function to teacher quality. Third, the relationship between the budget of educational service to the literacy rate, and (d) the relationship between the budget of educational function to school participation rate.

2. Method

The research conducted in 2016 in Central Java Province consisting of 35 districts and municipalities. This study was quantitative descriptive approach using secondary data with statistical analysis of percentage and Pearson correlation. The data of the regional budget of education function was obtained from the Ministry of Finance in 2016 for nine years 2007-2015. The budget of the educational role in this article includes salaries and benefits of teachers and education personnel. The quality of education viewed from the results of the national exam of junior secondary school students in 2015, the results of teacher competency test in 2015, the rate of literacy in 2015, and the rate of school participation in 2015. Teacher quality data was obtained from teacher competency test results (Uji Kompetensi Guru, UKG) in 2015 based on Ministry of Education and Culture report. Student learning outcomes data received from the results of the national exam (Ujian Nasional, UN) of junior secondary school in 2015 from the Ministry of Education and Culture. Literacy rate and school participation rates obtained from Bureau of Statistics of Central Java Province in 2015.

3. Results and Discussions

Before discussing the relationship between the education budget and the quality of education, it important first to analyze the budget of education function in the district and city based on budget year. For nine (9) years, the average budget for education function within 35 regencies and cities in Central Java Province was 45%.
During the nine years, the average budget of the highest education function reached 57% in Klaten District, while the lowest 32%, i.e., in Salatiga City. It's seen in figure 1.

![Figure 1. Average Education Budget by District (2007-2015)](image)

Based on the budget year, the highest average budget of educational function was 50% in 2013 and 2014, while the lowest was 39% occurred in 2007. It's seen in Figure 2.
Based on figures 1 and two it is recognized that the average budget for education functions in districts and municipalities was relatively high (45%). It was the biggest when compared with other budgets of development function in local government. The height education budget is expected to improve the quality of education. Based on the World Economic Forum report, countries with the best quality education in the world are always supported by high education budgets.

Based on evidence from countries with the 2017 human capital index that includes the world’s top 10, all allocate education budgets between 5.1% to 8.6% of GDP; the highest educational budget is Denmark. Indonesia has also assigned a substantial education budget of 3.6% of GDP (World Economic Forum, 2017).

The average budgetary function of education from the Ministry of Finance is higher than that calculated by the World Bank (The World Bank, 2009) that the national education budget averages 28.3% including salaries, but excludes wages of only 6.3%. As a sample in Wonosobo Regency which reached 37% if including pay and just 6.6% if not including payment for personnel. Another example in Magelang City reached 30.6% if covering personnel salary and only 2.2% if not involving the pay.

Unfortunately, the high budget of education function in Indonesia did not manage efficiently and effectively. Based on a review of education spending by the World Bank (The World Bank, 2013) shows that continuing to increase education spending is not
perceived by improving the quality of education. Other evidence suggests (Al-Samarrai, Fasih, Hasan & Syukriyah, 2014) that the high increase of access in Indonesia did not accompany by a significant improvement in learning outcomes. Recent international results show that between 2006-2012, the value of mathematics of Indonesian students aged 15 years has decreased, while the score of reading and natural science stagnant.

a. The Relationship of Education Budget with Student Learning Result

The correlation between districts and cities education budgets with student learning outcomes analyzed by Pearson Correlation. The result of the analysis shows that there is an inverse relationship of minus 0.176 between the educational budget and the performance of junior secondary school students. It can see in table 1.

Table 1. The correlation between Education Budget and Student Result of Junior Secondary School Year 2015

<table>
<thead>
<tr>
<th>Average of Education Budget (%)</th>
<th>Score of National Exam JSS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average of Education Budget (%)</td>
<td>1</td>
</tr>
<tr>
<td>Score of National Exam JSS</td>
<td>-0.176105873</td>
</tr>
</tbody>
</table>

Based on the correlation analysis means that the higher the education budget allocation, the lower the score on the national exam. This result seems unacceptable to general logic, but the study shows that reality.

Klaten district has the highest average education budget for nine years, but the national exam results of junior secondary school students do not occupy the best position, just at the bottom-half level. It indicates that large education budgets when not being used efficiently and effectively will not have a positive impact on student learning outcomes. As commonly known that Klaten district was famous for corruption at the level of officials after the Head of Regent caught by the Corruption Eradication Commission (Komisi Pemberantasan Korupsi, KPK).

Based on the results of the study (Suryadarma, 2012) which states that public spending including education spending does not have a positive effect on educational
access and education quality in areas with high corruption. Research results in 50
countries (Huang, 2008) also show that fraud in education has a negative relationship
with educational outcomes. It means that the higher the level of corruption in school
the worse the results of learning.

Taking account on the relationship between education budgets at the district and
municipal levels while the students' learning outcomes are low, is there any suspicion
that the education budget in the regions was not present at the school level, or not
present in the classroom? If the money did not come to the students, where the money
was gone? It could be only up to teachers and educational personnel, in other words,
the high educational budget just enjoyed by teachers and other staff.

Research conducted by the World Bank (The World Bank, 2009) shows that
regular expenditures on the education of district and municipal, now referred to as
education operational expenditures are mostly used for teacher salaries and
educational staff of 96%. Readers may imagine, for what kind of functional spending is
only 4%? At most, it can just to pay electricity subscriptions and office stationery only.
So how can teachers create innovative teaching aids and learning media if there was
no money available? How can students be invited to practice in the learning process if
their budgets spent on teacher salaries and education personnel?

b. The Relationship of Education Budget with Teacher Quality

Paying close attention to the amount of education operational expenditure for
teachers and educational staff, then we will assume that the teachers are qualified.
This assumption makes sense because when teachers have high salaries and
benefits, it will be motivated to improve their competence. Let us prove the assumption
with the data in table 2.

<table>
<thead>
<tr>
<th>Average of Education Budget (%)</th>
<th>Score of Teacher Competency Test</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average of Education Budget (%)</td>
<td>1</td>
</tr>
<tr>
<td>Score of Teacher Competency Test</td>
<td>-0.498231641</td>
</tr>
<tr>
<td></td>
<td>1</td>
</tr>
</tbody>
</table>

Table 2. The correlation between Education Budget and Score of Teacher Quality
Year 2015
The result of correlation analysis between educational budget and teacher quality showed the adverse effect, it means that there is an inverse relationship, the higher the education budget the lower the quality of the teacher.

Then the question arises, what is the salary and allowance for teachers and educational staff? Wage is intended to meet the needs of the life of teachers and staff. But the teacher allowance also called professional compensation is meant to improve the professionalism of the teacher.

Has the professional allowance of teachers been used to improve their professionalism? The World Bank report (The World Bank, 2015) shows that teachers receiving professional benefits have not changed in the quality of teaching. It could be teacher allowance not intended to improve their professionalism, but precisely for the needs of consumptive life. It is conjecture and should be proven by further research.

Certification received by the teacher has no impact on the quality of learning process and student learning outcomes. Another research result in Indonesia that teacher certification does not significantly improve the quality of the learning process (Alfian, Suraya, & Yusraini. 2011).

Recent research results (Joppe, Karthik, Menno & Halsey R, 2017) suggest that teacher professional allowances increase teacher satisfaction concerning earnings, but do not lead to improved student outcomes. It also indicates that teacher allowance is not used to improve the professionalism of teachers.

The teachers who the certification allowance assume that the one-month benefit for such basic salary is their right so they will use for consumptive needs is no problem. When most teachers in Indonesia though, it indicates that teachers lack professional responsibility.

District and city governments have not prioritized the improvement of teacher professionalism; it is evident that not many local governments have clear rules and policies on continuous professional development-CPD (Pengembangan Keprofesian Berkelanjutan, PKB). Among the 35 districts and municipalities in Central Java Province, there are only six districts that have Regent Regulations on CPD namely Batang, Blora, Demak, Grobogan, Purbalingga, and Semarang. As of mid-2017 of 514 regions and cities, there are not yet 20 districts and towns that have had the rules of CPD (Nurkolis, Yuliejantiningsih & Sunandar, 2017).
Noting the attitudes of teachers who consider certification allowances as rights so that they fully utilized for consumptive needs. Some districts make rules for the use of teacher certification allowances. For example, Batang District (Batang District Regulation Number 64, 2015), Demak District (Demak District Regulation Number 53, 2015), Purbalingga District (Purbalingga District Regulation No.2, 2016), and Blora District (Blora District Regulation No.25, 2016) make regent regulations regarding the use of teacher professional allowances to develop their professionalism. The regional head requires that the teacher use the teacher allowance allocated between 4% -5% for the professionalism of the teacher. Among others are to finance further education, training, workshops, buying books, journal, buy a computer or laptop.

c. The Relationship of Education Budget with Literacy Rate

The literacy rate is calculated by the formula of the population over 15 years to 55 years old who can functionally read divided by the number of people aged >15-55 years.

The higher the budget of educational function has greater opportunity to get the higher rate of literacy. Because the more people can read, write, and count functionally then the level of literacy of a region will be higher. The assumptions need to proof by looking at table 3.

Table 3. The correlation between Education Budget and Literacy Rate Year 2015

<table>
<thead>
<tr>
<th></th>
<th>Average of Education Budget (%)</th>
<th>Literacy Rate Age 15-55 (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average of Education Budget (%)</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>Literacy Rate Age 15-55 (%)</td>
<td>-0.40508854</td>
<td>1</td>
</tr>
</tbody>
</table>
The correlation between educational budget and literacy rate shows minus 0.405 which means there is an inverse relationship. The data shows that the higher the education budget in the regions, the lower the level of literacy of people.

If so then high education budget is also not used for the benefit of improving the quality of education in communities aged between >15-55 years. This fact is inevitable because high education budgets mostly allocated for teachers' salaries and education personnel. Finally, local governments are unable to complete illiteracy in each district and city.

d. The Relationship of Education Budget with School Participation Rate

A final analysis to see if high education budgets also provide opportunities for all citizens to enjoy primary and secondary education? Let's examine the 7-12 years school participation rates in table 4, school participation rates 13-15 years in table 5, and school participation of 16-18 years in table 6.

It should point out that school participation based on the school age range. The age of 7-12 years is for the primary school children [Sekolah Dasar, SD], the age of 13-15 years is the period of children in junior secondary school (Sekolah Menengah Pertama [SMP] or Madrasah Tsanawiyah [MTs]), and the age of 16-18 years is the period of children in senior high school (Sekolah Menengah Atas [SMA], Sekolah Menengah Kejuruan [SMK], or Madrasah Aliyah [MA]). The school participation formula for 7-12 years of age is the number of 7-12 years old school children divided by the number of people aged 7-12 years, the other age groups adjusted.

Table 4 shows the relationship between district and city education budgets to school participation rates of elementary school-age children, as follows.

Table 4. The Correlation between Education Budget and School Participation Rate for 7-12 Age

<table>
<thead>
<tr>
<th>Average of Education Budget (%)</th>
<th>School Participation Rate 7-12 Year (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average of Education Budget (%)</td>
<td>1</td>
</tr>
<tr>
<td>School Participation Rate 7-12 Year (%)</td>
<td>0.098500839</td>
</tr>
</tbody>
</table>

Based on the data in table 4 it is found that there is a definite relationship between district and city education budgets with 7-12 years school participation rate with a correlation value of 0.098. This correlation value includes very weak category because
the determination rate is only 1%. It means that the education budget only affects 1% of the increase in school participation rate of elementary school age children.

What about the relationship between education budget and school participation rate of junior secondary school children? The results show in table 5.

Table 5. The Correlation between Education Budget and School Participation Rate for 13-15 Age

<table>
<thead>
<tr>
<th>Average of Education Budget (%)</th>
<th>School Participation Rate 13-15 Year (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average of Education Budget (%)</td>
<td>1</td>
</tr>
<tr>
<td>School Participation Rate 13-15 Year (%)</td>
<td>0.090737417</td>
</tr>
</tbody>
</table>

Based on the Pearson correlation results in table 5, the relationship between educational budget and school enrolment rate of children aged 13-15 years shows a negative association of 0.090 or an inverse relationship between education budget and school participation rate of junior secondary school children. It suggests that the higher the education budget incurred by district and city governments, the school participation rate of 13-15 years declines.

Table 6 below will show the correlation between the education budget incurred by district and city governments to the participation rate of school children of senior high school age.

Table 6. The Correlation between Education Budget and School Participation Rate for 16-18 Age

<table>
<thead>
<tr>
<th>Average of Education Budget (%)</th>
<th>School Participation Rate 16-18 Year (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average of Education Budget (%)</td>
<td>1</td>
</tr>
<tr>
<td>School Participation Rate 16-18 Year (%)</td>
<td>0.033241425</td>
</tr>
</tbody>
</table>

Based on the results of Pearson correlation analysis in table 6 it is known that the relationship between the education budget issued by the district and municipal governments with school participation rate of 16-18 years showed a negative result of 0.033. It means that there is an inverse relationship between the two, namely the more
significant the education budget issued by the district and municipal governments, the school participation rate of children of high school age decreases.

This is in line with the findings of research conducted in Germany which states that there is a negative influence on the cost of education with the enrolment of students to school (Hübner, 2012). The study took the time frame of 2002-2008 to determine the effect of the cost of education on the possibility of student enrolment in educational institutions.

The results of the analysis of the budget of education function and the quality of education above support the signal that the use of educational resources does not affect the effectiveness of learning (Reynolds, 2010). External factors such as the level of financial resources do not determine whether a school is useful or not, on the contrary, the way schools use resources will determine whether the class is helpful or not. Taking note of the recommendations of the OECD and ADB (OECD/ADB, 2012) that the increased budget for education in Indonesia should be used efficiently and effectively to have a positive impact on student learning outcomes or the quality of education in general.

4. Conclusion

The budget of education function in each regency and city in Central Java Province was relatively high with the average for nine years reaches 45%. The education budget mostly used for teachers' salaries and staff.

The high of the education budget has not positively related to the quality of education regarding student learning outcomes, teacher quality, literacy rate, and school participation rates. Thus, it can be concluded that the budget of education function has not used efficiently and effectively.

About teacher allowances that have not been used to improve the professionalism of teachers, the government and local governments need to make policies to allow certification allowances to be allocated to enhance teacher competence.

District and city governments need to make a policy regarding the use of education budgets by determining the formula for it. Budgets for non-personnel education operational expenditure should be established in a reasonable percentage so that the learning process can be qualified. With this budget use formula, teachers' salaries limited, for example up to a maximum of 60% so that the other 40% can use for
investment spending and non-personnel operating expenditures.

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**B. The Efficiency and Effectiveness of School Operational Grant in Central Java Province of Indonesia**

**Abstract.** This article aims to find out the components of the use of school operation grant (Bantuan Operasional Sekolah-BOS), the size of the allocation, efficiency of BOS, and effectiveness of BOS. This research was conducted in Central Java Province, Indonesia in 2017 using secondary data year 2013-2016. Data sourced from BOS usage reports and education achievement indicators. Data was processed by quantitative descriptive. The results of the research indicate that BOS funds allocated for 13 components, the most prominent BOS was used to support the learning process and the smallest to help needy students, BOS did not use efficiently. BOS has been able to increase school access, but BOS has not been able to improve school quality. BOS use efficiently. BOS will be more useful if the allocation of aid for needy students is further enhanced.
**Keyword.** Central Java Province; efficiency; effectiveness; education access; and education quality.

1. INTRODUCTION

Investment in education in Indonesia is a profitable investment. The research conducted in Indonesia (Sohn, 2013) showed that school was a valuable source of financing. Training gives the monetary and nonmonetary rate of return. The global average price of financial yield estimated at 10% (Patrinos & Psacharopoulos, 2010). The nonmonetary performance such as the development of rules and Acts, democracy, human rights, politics, reduce poverty, reduce crime rates, and contribute to happiness (McMahon, 2010).

For this reason, the Government of Indonesia continues to invest in education. The percentage of national education expenditure since 2001 has reached 20% of Central Government and District Government, City, and Province expenditure. Even in 2007, it has reached 22% (Granado et al., 2007).

Investment in the field of education in Indonesia expressed in the 1945 Constitution. Article 31 paragraph (2) written: "The State prioritizes the education budget at least twenty percent of the budget of state income and expenditure as well as from the budget of National and Regional expenditure to meet the needs of the national education." Educational investment stated in paragraph (4) article 31 of the 1945 Constitution that among others to finance education for its citizens, especially for primary school.

One of the investment efforts in the field of education in Indonesia is the provision of School Operational Assistance (Bantuan Operasional Sekolah = BOS). BOS was given by the Government of Indonesia firstly in 2005. Since that time the amount of BOS continues to increase. BOS provided by using a balanced formula to each student per year.

Based on the results of research (Puspitasari, Adi, and Totalia, 2015: 1) that there was a definite and influence on BOS and student learning outcomes. In China, there was a substantial influence on expenditure on mathematics learning outcomes of primary school students (Zhao, 2015). Denny, Doyle, McMullin, & Sullivan (2014)
shows that a comprehensive program that provides financial, academic, and social support to students from low socioeconomic levels showed positive results on improving student, drop-out rates, and student learning outcomes. Nozaki & Matsuura (2017) in Japan revealed that public expenditure on education would influence student learning outcomes.

Meanwhile, Lika (2016) and Latief (2015) stated that BOS was very minimal to support teaching and learning activities, only for the minimum service standard. Both recent studies indicate that BOS did not affect student learning outcomes much less to improve the quality of education. Research conducted by Suryadarma in Indonesia (2012) showed that public spending does not have a positive effect on access to education in areas with height levels of corruption, but has a positive and significant impact on areas of low fraud. Public expenditure also has no significant effect on school performance.

So, this research aims to know: BOS utilization, the efficiency of BOS usage, and the effectiveness of BOS usage. The ability of BOS usage seen from internal efficiency that is access and quality of education. Meanwhile, efficacy measured according to the technical guidance and achievement of BOS objectives.

2. METHOD
The research conducted in 2017 in 35 districts and cities in Central Java. Research object is BOS fund. Instruments made by the researcher based on BOS usage indicators and their impact on quality and access to education. The research design is quantitative descriptive with percentage and regression analysis. The dependent variables are education quality and access to education, while the independent variable was the use of BOS funds. Data collection with documentation and interview. The document used is the report on the use of BOS from the Ministry of Education and Culture in 2013-2016 from www.bos.kemdikbud.go.id and the educational achievement indicators obtained from Central Java Central Statistics Agency 2007-2015 from www.jateng.bps.go.id. The documents obtained are supplemented by interviews with teachers and principals.
3. RESULTS AND DISCUSSIONS
a. BOS Usage for Each Component

By the technical guidance issued by the Ministry of Education and Culture, BOS allocated to 13 components. That allocation is for library development, activities for new student enrolment, learning exercises and extra-curricular for the student, remedial and examination. Also for purchasing of consumables, and school services, school fees, monthly payrolls of educators and staff honorarium, teacher professional development, helping poor students, financing BOS management, purchasing computer equipment, and other costs if the 1-12 components met. From 35 regencies and cities in Central Java Province, the use of BOS for each element for elementary school year 2013-2016 in Figure 1.

![Figure 1. Average BOS Usage at Elementary School](image)

Based on figure 1, BOS was mostly allocated to fund the learning and extracurricular processes. It is different from the findings of research results in Medan City (2012: 1) that the most widely used in the textbook. In Central Java, the least allocated to help needy students. Comparison of BOS usage between public elementary schools and private elementary schools as seen in figure 2.
Note: SMPS = Sekolah Menengah Pertama Swasta is private junior secondary school. SMPN = Sekolah Menengah Pertama Negeri is public junior secondary school.

Based on figure 2, there is no significant difference in the use of BOS in public elementary schools and private elementary schools except on the components of monthly salaries of teachers and honorary staff.

The use of BOS for each junior school year as in figure 3.
Based on the data in figure 3, the BOS allocation in Central Java mostly used for the cost of learning and extra-curricular activities and the least used to help needy students. Comparison of BOS usage between public junior secondary schools and private junior secondary schools can as seen in figure 4.

Note: SMPS = Sekolah Menengah Pertama Swasta is private junior secondary school. SMPN = Sekolah Menengah Pertama Negeri is public junior secondary school
Based on figure 4, there is no significant difference between SMPN and SMPS in the use of BOS. There was little difference between the components to finance the learning activities and extra-curricular and pay the monthly salary of teachers and honorary of staff.

The amount of BOS received by schools there is various opinions. According to the teachers who served as BOS treasurers and headmasters in rural areas with a large number of students (above 100 students) BOS received by schools has been sufficient to finance school activities. However, small school (less than 100 students) admitted that the amount of BOS received was not enough.

It is in line with the results of research (Lika, 2016: 1217) that the school felt that the funds received by schools are still minimal to support the process of teaching and learning activities. Also endorsed by another research result (Latief, 2015: 35) that BOS is sufficient to cover the cost of providing education in the context of minimal service standards. Similarly, the findings of Rusmana and Hamdani (2015: 166) that for schools that have some students below the norm (minimum 28), could not provide maximum service because of the lack of learners’ impact on the lack of budgetary school income. Reduced income budgets replicating in the absence of maximal learning services.

However, a study conducted in 2012 (Al-Samarrai et al. 2014), shown that the management of the BOS program has been mostly successful at providing schools with the correct amount of BOS funds. Monitoring and evaluation exercise conducted in 2012 shows that 93 percent of schools received the proper BOS grant. The difference between the amount received and the correct amount in the remaining 7 percent of schools was small. Some respondents claimed not to know whether the BOS they received was sufficient or not to finance school operations. It is because institutions have never calculated of the school’s operational costs. School only using BOS collected by schools from the government.

b. The Efficiency of BOS Usage

Efficiency in this study is in term of internally efficient of education. Internal efficiency in learning (often called technical efficiency) is related to the relationship between input and output in an education system. It measured by linking internal
organizational goals with educational outcomes. Internal efficiency of education measured regarding access and quality of education.

1). Can BOS increase education access?

Access to education can measure by indicators of gross enrolment rate-GER (*angka partisipasi kasar* =APK). In Central Java Province, BOS does not affect access to education, seen from GER of elementary and junior secondary schools. The amount of BOS and GER for primary school as seen in table 1.

Table 1. BOS and GER for Elementary School for the last 11 years

<table>
<thead>
<tr>
<th>Year</th>
<th>GER Elementary (%)</th>
<th>BOS Elementary (000 IDR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006</td>
<td>111</td>
<td>235</td>
</tr>
<tr>
<td>2007</td>
<td>112.29</td>
<td>254</td>
</tr>
<tr>
<td>2008</td>
<td>109.76</td>
<td>254</td>
</tr>
<tr>
<td>2009</td>
<td>111.94</td>
<td>400</td>
</tr>
<tr>
<td>2010</td>
<td>113.19</td>
<td>400</td>
</tr>
<tr>
<td>2011</td>
<td>102.7</td>
<td>400</td>
</tr>
<tr>
<td>2012</td>
<td>104.79</td>
<td>580</td>
</tr>
<tr>
<td>2013</td>
<td>108.86</td>
<td>580</td>
</tr>
<tr>
<td>2014</td>
<td>110.18</td>
<td>580</td>
</tr>
<tr>
<td>2015</td>
<td>110.36</td>
<td>800</td>
</tr>
<tr>
<td>2016</td>
<td>109.46</td>
<td>800</td>
</tr>
</tbody>
</table>

Based on regression analysis BOS has no significant effect on GER for elementary school since *p*-value 0,58090 > 0,05. The amount of BOS and GER for junior secondary school as seen in table 2.

Table 2. BOS and GER for Junior Secondary School for the last 11 years

<table>
<thead>
<tr>
<th>Year</th>
<th>GER Junior Secondary (%)</th>
<th>BOS Junior Secondary (000 IDR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006</td>
<td>82.11</td>
<td>324</td>
</tr>
<tr>
<td>2007</td>
<td>83.23</td>
<td>354</td>
</tr>
<tr>
<td>2008</td>
<td>82.29</td>
<td>354</td>
</tr>
<tr>
<td>2009</td>
<td>80.18</td>
<td>575</td>
</tr>
<tr>
<td>2010</td>
<td>80.6</td>
<td>575</td>
</tr>
<tr>
<td>Year</td>
<td>GER</td>
<td>APK</td>
</tr>
<tr>
<td>------</td>
<td>------</td>
<td>-----</td>
</tr>
<tr>
<td>2011</td>
<td>92.65</td>
<td>575</td>
</tr>
<tr>
<td>2012</td>
<td>91.57</td>
<td>710</td>
</tr>
<tr>
<td>2013</td>
<td>87.49</td>
<td>710</td>
</tr>
<tr>
<td>2014</td>
<td>89.4</td>
<td>710</td>
</tr>
<tr>
<td>2015</td>
<td>91.4</td>
<td>1000</td>
</tr>
<tr>
<td>2016</td>
<td>89.96</td>
<td>1000</td>
</tr>
</tbody>
</table>

Based on regression analysis, BOS Junior Secondary has the significant effect on GER for junior secondary school since \( p-value \) 0.02392 < 0.05. The impact was too small since the increase of BOS for 1.000 IDR will increase APK for 0.01377 %.

The data in this research could show access to education for low-income families. However, based on research by Al-Samarrai et al., (2014) BOS has increased access to education for needy families. They mentioned that participation rates increased by 81 percent in 2003. Increases in access have been unusually significant amongst the poorest and most marginalized groups. Between 2003 and 2013, additional 1.5 million children from the poorest 20 percent of households enrolled in elementary and junior secondary school, increasing participation amongst these children from 77 to 84 percent.

Meanwhile, research in Germany studied the introduction of tuition fees in seven of the sixteen German states in 2007 as a natural experimenter to identify the effects of tuition prices on enrolment probabilities. Based on information on the enrolment of high-school graduates between 2002 and 2008, he found an adverse effect of tuition fees on enrolment behaviour (Hübner, 2012).

BOS as an effort to realize free education (free fee education) in Indonesia accomplished if the start planning until implementation run in a transparent and participative way. Starting from the determination of the cost of tuition and management of BOS, if it based on political interests, it will be challenging to improve access and quality of education.

Policies often fail to increase education access, and education quality and illegal fees are widely prevalent, eras suggested by Rosser and Joshi. Evidence from Indonesia argues that the underlying problem was political. They indicate that free education is an attainable objective if the interest groups are empowered to influence
policy, the demand accountable and seek redress against illegal fees (Rosser & Joshi, 2013).

In term of money used, recent studies in Indonesia have highlighted substantial inefficiencies in public education spending. For example, the latest education public expenditure review found that despite significant increases in government spending improvements in overall education quality had been disappointing. The report demonstrated growing levels of inefficiency in government education spending driven in part by the combination of a large number of small elementary schools and staffing standards that did not take this into account (Al-Samarrai et al., 2014).

2). Can BOS improve the quality of education?

Indicators of education quality in this study are literacy rate, dropout rate, and mean years of schooling.

The amount of BOS for elementary school and literacy rates as seen in table 3.

<table>
<thead>
<tr>
<th>Year</th>
<th>Literacy Rates (%)</th>
<th>BOS Elementary (000 IDR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006</td>
<td>88.24</td>
<td>235</td>
</tr>
<tr>
<td>2007</td>
<td>88.62</td>
<td>254</td>
</tr>
<tr>
<td>2008</td>
<td>89.24</td>
<td>254</td>
</tr>
<tr>
<td>2009</td>
<td>89.46</td>
<td>400</td>
</tr>
<tr>
<td>2010</td>
<td>89.95</td>
<td>400</td>
</tr>
<tr>
<td>2011</td>
<td>90.34</td>
<td>400</td>
</tr>
<tr>
<td>2012</td>
<td>90.45</td>
<td>580</td>
</tr>
<tr>
<td>2013</td>
<td>91.27</td>
<td>580</td>
</tr>
<tr>
<td>2014</td>
<td>92.98</td>
<td>580</td>
</tr>
<tr>
<td>2015</td>
<td>93.12</td>
<td>800</td>
</tr>
<tr>
<td>2016</td>
<td>93.3</td>
<td>800</td>
</tr>
</tbody>
</table>

Based on regression analysis, BOS Elementary has the significant effect on literacy rates since $p$-value $0.00 < 0.05$. The result was too small since the increase of BOS for 1.000 IDR will increase literacy rates by 0.0083%. The amount of BOS Elementary and dropout rates for primary school as seen in table 4.
Table 4. BOS Elementary and Dropout Rates for the last nine years

<table>
<thead>
<tr>
<th>Year</th>
<th>Dropout Rates (%)</th>
<th>BOS Elementary (000 IDR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008</td>
<td>0.3</td>
<td>254</td>
</tr>
<tr>
<td>2009</td>
<td>0.22</td>
<td>400</td>
</tr>
<tr>
<td>2010</td>
<td>0.37</td>
<td>400</td>
</tr>
<tr>
<td>2011</td>
<td>0.65</td>
<td>400</td>
</tr>
<tr>
<td>2012</td>
<td>0.46</td>
<td>580</td>
</tr>
<tr>
<td>2013</td>
<td>0.31</td>
<td>580</td>
</tr>
<tr>
<td>2014</td>
<td>0.13</td>
<td>580</td>
</tr>
<tr>
<td>2015</td>
<td>0.84</td>
<td>800</td>
</tr>
<tr>
<td>2016</td>
<td>0.62</td>
<td>800</td>
</tr>
</tbody>
</table>

Based on regression analysis, BOS Elementary has no significant effect on dropout rates since BOS did not decrease dropout rate, but increase dropout rates for the small percentage for 0.00065%. The amount of BOS Junior Secondary and dropout rates for junior secondary school as seen in table 5.

Table 5. BOS Junior Secondary and Dropout Rates for the last nine years

<table>
<thead>
<tr>
<th>Year</th>
<th>Dropout Rates (%)</th>
<th>BOS Junior Secondary (000 IDR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008</td>
<td>0.98</td>
<td>354</td>
</tr>
<tr>
<td>2009</td>
<td>0.72</td>
<td>575</td>
</tr>
<tr>
<td>2010</td>
<td>2.87</td>
<td>575</td>
</tr>
<tr>
<td>2011</td>
<td>2.11</td>
<td>575</td>
</tr>
<tr>
<td>2012</td>
<td>1.53</td>
<td>710</td>
</tr>
<tr>
<td>2013</td>
<td>1.93</td>
<td>710</td>
</tr>
<tr>
<td>2014</td>
<td>1.42</td>
<td>710</td>
</tr>
<tr>
<td>2015</td>
<td>7.42</td>
<td>1000</td>
</tr>
<tr>
<td>2016</td>
<td>4.09</td>
<td>1000</td>
</tr>
</tbody>
</table>

Based on regression analysis, BOS Junior Secondary has no significant effect on dropout rates since BOS did not decrease dropout rate, but increase dropout rates for
the small percentage for 0.00775%. The amount of BOS Elementary and mean years of schooling as seen in table 6.

Table 6. BOS Elementary and Mean Years of Schooling for the last 12 years

<table>
<thead>
<tr>
<th>Year</th>
<th>Mean Years of Schooling</th>
<th>BOS SD (000 IDR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td>6.6</td>
<td>235</td>
</tr>
<tr>
<td>2006</td>
<td>6.8</td>
<td>235</td>
</tr>
<tr>
<td>2007</td>
<td>6.8</td>
<td>254</td>
</tr>
<tr>
<td>2008</td>
<td>6.86</td>
<td>254</td>
</tr>
<tr>
<td>2009</td>
<td>7.07</td>
<td>400</td>
</tr>
<tr>
<td>2010</td>
<td>7.24</td>
<td>400</td>
</tr>
<tr>
<td>2011</td>
<td>7.29</td>
<td>400</td>
</tr>
<tr>
<td>2012</td>
<td>7.39</td>
<td>580</td>
</tr>
<tr>
<td>2013</td>
<td>7.43</td>
<td>580</td>
</tr>
<tr>
<td>2014</td>
<td>7.5</td>
<td>580</td>
</tr>
<tr>
<td>2015</td>
<td>7.03</td>
<td>800</td>
</tr>
<tr>
<td>2016</td>
<td>7.15</td>
<td>800</td>
</tr>
</tbody>
</table>

Based on regression analysis, BOS in elementary school has the significant effect on literacy rates since p-value 0.04 < 0.05. The impact was too small since the increase of BOS for 1.000 IDR will increase mean years of schooling for 0.0008 %.

Report on the use of BOS in Medan City that the impact of BOS funds on school performance has not shown a significant result when viewed from the achievement of elementary and junior high school (2012: 1). It similar to the effects of research done previously (Al-Samarrai et al., 2014), that the education budget allocated in Indonesia can improve access to education but not succeeded in improving the quality of education, especially student achievement.

Al-Samarrai et al. (2014) mentioned that Indonesia’s rapid enhancement in educational access had not accompanied by the significant improvements in learning achievement. The most recent international learning assessments show that between 2006 and 2012, mathematics proficiency among Indonesian 15 years-old students has declined and reading and science scores have stagnated.
Similarly, the results of research conducted in Uganda (Omoeva & Gale, 2016), that a consensus regarding universal schooling policies was that they had boosted enrolments while ignoring the quality of learning. They found that receipt of Uganda's Universal Secondary Education (USE) capitation grant has increased substantially for most pupils, and associated with a 60% reduction in household spending on education per child, at the lower secondary level. Meanwhile, the relationship does not differ by wealth or by region.

Free education in Indonesia is in pros and cons today. In urban areas, especially schools with a small number of students, the amount of BOS received by schools was not enough to finance school operational activities. Because of that the actions that should be provided such as extracurricular lessons previously funded independently by students are now reduced or even eliminated. Only small number of schools have active school committee, who initiate to get more fund from business organization.

Families often must invest in substantial additional expenditures to ensure their children can succeed in school; So-called free primary education in Egypt is a myth. Children face low and unequal chances of school success as result of the low quality, inefficiencies, and incentive problems within the school system (Assaad & Krafft, 2015).

Similarly, research in India found that the poor households have a proportion of expenditure going to education as a student do not receive free school or do not get free. Besides paying tuition fees, there were other essential items of consumption like books, stationery, uniform and most importantly private tuition consumed by students (Bhattacharya, 2012).

Evident from the results of Suryadarma's study in Indonesia (2012) which states that public expenditures including education spending have no positive effect on educational access and quality of education in areas with high corruption. Similarly, the results of a study from 50 nations conducted by Huang (2008) also show that crime in school has a negative relationship with educational outcomes. It means that the higher the level of corruption in education the worse the results of learning.

So, it is not wrong if stated that the free education program in Indonesia was only a political tactic to attract people's sympathy. Some even do not believe in free education programs, here's an example mentioning that many countries and
international agencies do not think in free education as a human right. Global education strategies do not support it and just define it as a responsibility and public service. The higher of the demand, the household have undergo accepting some part of the costs (Ahmadi & Laei, 2012).

c. The Effectiveness of BOS Usage

The effectiveness of this study analyzed in two ways that are the use of BOS by the technical guidance and whether BOS goal reached.

Based on the allocation of use, BOS has efficiently used because it has used by technical guidance from the Ministry of Education and Culture. Based on BOS usage report, there is no deviation from BOS usage.

Based on the technical guidance of BOS usage in the year 2016, the maximum use of BOS to pay teacher monthly salary and educational attainment in public schools was 15% while in private schools reaches 30%. In the report, the use of BOS in public elementary schools only 14% and 15% in private elementary school. Meanwhile, public junior secondary schools reached 12%, and private junior secondary schools reach 18%. It has indicated that in private schools manipulate BOS allocation to pay teachers' honor and honorary education staff.

BOS aims to ease the burden of tuition fees for the community and free education fees for the poor. BOS as an effort to realize free education in Indonesia supported by the Act Number 20 of 2003 on National Education System and Government Regulation Number 48 of 2008 on Education Financing.

In fact, the allocation of BOS to help needy families was meager. Based on the report on the use of BOS in 2016, for elementary schools, only 1% was used to help needy families and junior high school just 1.5%. It meant that BOS had not been efficiently used to exploit students from needy families.

Was BOS reported transparently? Based on randomly sampled respondents' recognition, several budget allocations could not account for in BOS reporting. For example, fees for national commemoration day or religious festivities, charges for sending students to various district and provincial competitions, costs for scouting and carnival activities. Since the source of the funds came from the BOS while there was no allocation for these events in BOS reporting, the principal, and the school treasurer manipulated the receipts to include in the BOS account.
The finding from principals and private school treasurers is also surprising. Because the allocation of honorariums for teachers and the educational staff was limited, while the number of teachers and teams was a lot, so they manipulate the receipts.

This finding is in line with the results of Granado et al. (2007) that the program did not demand measures of excellent performance or budget transparency from schools, which makes it difficult to assess its actual impact and the adequate use of funds. While the school should be able to identify its needs best, there is evidence that the money may not efficiently spend. For example, according to the study, the extra-teachers were hired in schools.

4. CONCLUSIONS

Either at elementary schools and junior secondary schools, BOS was mostly allocated to fund the learning and extracurricular processes, the least earmarked to help needy students. There is no significant difference in the use of BOS either in public or private schools.

The use of BOS has not been able to achieve the internal efficiency of education because it could not improve access and quality of education significantly. Financially, BOS has not been used efficiently since the increasing BOS budget could not improve the achievement of educational indicators. The efficiency of BOS usage has not maximized, the proof BOS has failed to improve access and quality of education. In particular, BOS has not been able to develop student learning outcomes.

BOS has located according to technical guidance issued by the Ministry of Education and Culture. BOS has been used to fund 13 specified activities. The amount of BOS needs to be adjusted at least the following inflation every year. The effectiveness of BOS usage has achieved because there is no deviation in its use.

But BOS has not been able to free the poor students from the personal cost of education. The use of BOS to help needy students is so small that there needs to be a firmer policy. Lees advantages students should receive more personal cost to provide their private value of education.
However, transparency and accountability of BOS usage have not yet realized. Still found manipulation in BOS reporting because some activities that could not be reported based on 13 components of BOS.

REFERENCES


**Note.** This article presented at the 1st International Conference on Educational Innovation at Garden Wyndham Hotel Surabaya, 14 October 2017 in the name of Nurkoli and Yovitha Yuliejantiningsih. They are a senior lecturer in Postgraduate Program in Education Administration / Education Management Program which among others teach Education Financing, at Universitas PGRI Semarang-Indonesia, nurkoli@upgris.ac.id and nurkoli@gmail.com.

**C. Does Money Means Quality: An Educational Finance Experience from Central Java Province of Indonesia**

**Abstract.** The purpose of this article to find out: how much local governments allocate education budgets, the relationship between education budget and student achievement, and the relationship between teacher quality and student achievement. Place of study in Central Java Province in Indonesia year 2016. The research method is descriptive and inferential quantitative. Data obtained from district and city document within 35 municipalities in Central Java Province from 2007-2015, the record of the national examination of the junior high school year of 2015, and report of teacher
competency test in the year 2015. The result of research indicated that: first, for nine years the average of education budgets was 45%. Second, there is a negative relationship between district budget and student achievement. Third, there is a negative relationship between education budget and teacher quality. Fourth, there is a definite relationship between teacher quality and student achievement.

**Keyword.** National exam; teacher competency test; education budget; student achievement, and teacher quality.

1. INTRODUCTION

Education funding in Indonesia is regulated by Act Number 20 the Year 2003 on National Education System. Concerning education financing responsibilities, article 46 (1) states that funding for education is a shared responsibility between the Central Government, Local Government, and the community. Section 49 (1) says that education funds including educators' salaries and official education fees allocated at least 20% of the Budget of National Revenue and Expenditure (Anggaran Pendapatan andBelanja Negara= APBN) in the education sector. Besides at least 20% of the Budget of Regional Revenue and Expenditure (Anggaran Pendapatan andBelanja Daerah=APBD).

When the system of government in Indonesia was still centralized, the administration of education also handled centrally. As the governance system changes from centralized to decentralized, education also changes to decentralization. The shift of the government system is expected to improve educational outcomes. Apparently, educational devolution has succeeded in developing educational issues as research conducted by Simatupang (2009), that more than 50% of districts and cities in Indonesia have improved educational outcomes.

Large or small educational funding from Central Government and Local Government will influence various things, including the quality of student learning outcomes and the quality of teachers. Adequate education budget can be used to improve teacher quality with different teacher professional development activities. Expert teachers have an excellent opportunity to enhance the quality of student learning outcomes.
But some research results do not show the same pattern. The effect of research findings on the relationship between a resource and educational output show controversy. Of the 400 studies of the relationship between supply and educational output, the results are inconsistent (Coleman & Anderson, 2000: 3). Another example from China (Zhao, 2015) showed that there were significant influences between private expenditure on mathematics learning outcomes of primary school students but has no significant effect on Chinese learning outcomes.

Research conducted by Denny, Doyle, McMullin, & Sullivan (2014) showed that a comprehensive program that provides financial, academic, and social support gave positive results on improving student performance in the first year, drop-out rates, and student learning outcomes at the last level.

Research conducted by Nozaki & Matsuura (2017) in Japan shows that public expenditure on education influences the student learning outcomes, while the family environment does not affect the student learning outcomes.

Research conducted by Suryadarma in Indonesia (2012) shows that public spending does not have a positive effect on access to education in areas with height levels of corruption, but has a positive and significant impact on areas of low crime. Public expenditure also has no significant effect on school performance. Therefore, it is essential to research the amount of education budget allocated by the Local Government, the relationship between education budget and student learning outcomes, the relationship between education budget and quality of the teacher, and the relationship between teacher quality and student learning outcomes.

2. METHOD

The research design is correlation study to know the relation between free variable 1 (X1) with the dependent variable (Y) and the relationship between independent variable 2 (X2) with Y. Object research there are 3, first education budget that is the amount of money allocated to finance education, Second, teacher quality is teacher's competency in the form of a value obtained by the teacher after taking teacher test. Third, the result of student learning is the value obtained by students after the national exam.

The data used are secondary data in the form of reports from credible government institutions. The education budget based on the allocation of Budget of Regional

After being eligible for analysis, followed by data analysis using Pearson Correlation with Microsoft excel tool. Data collection and data analysis conducted in 2016 covering 35 districts/cities in Central Java Province, Indonesia.

3. RESULTS AND DISCUSSIONS

a. Education budget of municipal and city

Education budgets at District or City Government can review by function. Education is one of the features to achieve national development objectives. The educational role consists of several sub-functions: primary, secondary, non-formal and informal education, higher education, religious education, and education research and development. However, analyzed in this article was only the educational function that became the authority of the Regency or City Government before the coming into effect of Act Number 23 of 2014 namely primary education, secondary education, as well as non-formal and informal education.

The educational budget analyzed in this study as regulated in Act Number 20 of 2003 on the National Education System based on data from the Ministry of Finance in 2016 analyzed from 2007 to 2015 which averaged 45%. In 2011 and 2012 the average of education budget of 35 districts and cities in Central Java Province reached the highest level of 50%. Meanwhile, the regions or municipalities with the highest average education budget for nine years was Klaten Regency with 57%, even the education budget of Klaten Regency in 2011 has reached 64%.
b. The relationship between education budget and student achievement

The average school of junior secondary school in 2015 in Central Java Province was 76.53. Regency that gets the lowest national exam score was Brebes with 68.81 scores while the highest score was the city of Magelang with 84.12 scores.

Based on Pearson correlation analysis between education budget and the national exam score obtained correlation value -0.13 with a level of determination 2%. Thus, there was a negative relationship between the education budget and the student achievement. It means that the higher the allocation of the education budget, the lower the score of the national exam. Meanwhile, the education budget only has 2 percent influence on student learning outcomes, and 98% of student learning outcomes influenced by other factors.

Based on the highest order in the allocation of the education budget and best in the acquisition of national exam score there were three patterns of tendency. First, the model of positive, consistent trend in the first quadrant was the education budget tends to be high and the score of national exam tends to be good. The regencies or cities located in this quadrant are Magelang, Kebumen, Wonogiri, Karanganyar and Purworejo districts.

Second, the pattern of the consistent negative trend at quadrant III with education budget tend to be low, and the result of national exam score tends to bad. The regencies or cities located in this quadrant are Kendal, Rembang, Jepara, Batang and Demak districts.

Third, the inconsistent trend pattern at quadrant II and IV which was opposite between educational budget and national exam score. The districts included in this group are Surakarta, Salatiga, Pekalongan, Temanggung, Brebes, Grobogan, Pemalang, Klaten, Sragen, and Magelang.

Klaten Regency has the highest average of education budget over the past nine years, but the results of national exam of junior secondary school students never occupy the best position. It indicates that a significant education budget if not used efficiently and effectively then it will no positive impact on student achievement. Moreover, lately, Klaten District was famous for the corruption of its officials after the leader of the Regent was caught by the Corruption Eradication Commission (KPK).
It was another evident from the results of Suryadarma's study in Indonesia (2012) which states that public expenditures including education spending have no positive effect on educational access and quality of education in areas with high corruption. Similarly, the results of a study from 50 nations conducted by Huang (2008) also show that crime in school has a negative relationship with educational outcomes. It means that the higher the level of corruption in education the worse the results of training.

The real process of education is at the classroom level. Paying attention to the size of the education budget but not having a positive impact on educational outcomes would be worth noting, there should question whether the high of the education budget is present to the classroom level or not? Maybe the more of education budget only arrive at employees on district or city level or just to the teacher outside the class, not to the students who are in the classroom. The logic is evident when the education budget cannot be present in the school; it clear that educational results will never increase because the actual education process is at the class level.

According to a World Bank report (2013) which took the example of using the education budget in Indonesia year 2009, the significant spending on education (over 60%) was for salaries and allowances for teachers and educators. The education budget that reaches students was only 2% while for the development of teachers and educators reaches 4%. If this goes on and on, it is certain that the progress of educational outcomes will be difficult to achieve.

Here is the importance of the policy on the use of education budget efficiently and on target. The primary objective of education is students, so if the education budget does not reach the students then apparently will not be right on target. Policymakers need to understand this seriously.

Based on evidence from countries with the human capital index 2017 which includes the world's top ten, all allocate educational budgets between 5.1% to 8.6% of GDP, of which the higher ranks Denmark. Indonesia has also assigned a substantial education budget of 3.6% of GDP (World Economic Forum, 2017). But the problem is the education budget managed inefficiently. As the report of Al-Samarrai et al. (2014) which states that inefficiency in public education spending driven in part by a combination of large numbers of small primary schools and staffing standards that do not take this into account. This finding similar with research done by Hübner (2012). He found an adverse effect of tuition fees on enrolment behavior in seven German states.
The education budget and the junior secondary school score of each district in each quadrant as seen in table 1 and 2.

Table 1. Education Budget and National Exam Score (Quadrant I and II)

<table>
<thead>
<tr>
<th>Quadrant II</th>
<th>Quadrant I</th>
</tr>
</thead>
<tbody>
<tr>
<td>District</td>
<td>(Score)</td>
</tr>
<tr>
<td>Surakarta</td>
<td>(-9,15)</td>
</tr>
<tr>
<td>Salatiga</td>
<td>(-16,16)</td>
</tr>
<tr>
<td>Magelang, Ct</td>
<td>(-14,17)</td>
</tr>
<tr>
<td>Pekalongan, Ct</td>
<td>(-17,4)</td>
</tr>
<tr>
<td>Temanggung</td>
<td>(-8,11)</td>
</tr>
</tbody>
</table>

Table 1. Education Budget and National Exam Score (Quadrant III and IV)

<table>
<thead>
<tr>
<th>Quadrant III</th>
<th>Quadrant IV</th>
</tr>
</thead>
<tbody>
<tr>
<td>District</td>
<td>(Score)</td>
</tr>
<tr>
<td>Kendal</td>
<td>(-1,-12)</td>
</tr>
<tr>
<td>Rembang</td>
<td>(-5,-7)</td>
</tr>
<tr>
<td>Jepara</td>
<td>(-6,-9)</td>
</tr>
<tr>
<td>Batang</td>
<td>(-11,-8)</td>
</tr>
<tr>
<td>Demak</td>
<td>(-13,-15)</td>
</tr>
</tbody>
</table>

Ct= City
Dt= District
c. The relationship between education budget and teacher competence

The average score of teacher competence test year 2015 in Central Java was 63.59. The district or city with the lowest teacher competency test score was Brebes, 60.28. The results of this teacher competency test were consistent with the results of the national exam at junior secondary school students in 2015 obtained by Brebes Regency also get the lowest score. While the district or city with highest teacher competence test result was Magelang city was 84.12. This highest finding is also consistently obtained by Magelang city in the acquisition of UN national exam and teacher competence test result.

The result of Spearman's correlation calculation between education budget and teacher competence test result shows that there is an inverse relationship between the correlation value of -0.48 and with a determinant level of 23%. It means that the higher the education budget, the lower the amount of teacher competency test. Meanwhile, the education budget has 23% influence in determining the teacher competency test score. It means that 23% of the score of the teacher competency test established by the education budget and 77% of the teacher competency test result determined by other factors.

This fact shows an irony that the high educational budget does not have a positive impact on the professionalism of teachers, otherwise vice versa. It also supports the findings of the World Bank (2013) that the use of education budget in Indonesia year 2009 which used for teacher development and education personnel was only 4%.

Based on the highest order in the allocation of the education budget and best in the score of teacher competence test there were three patterns of tendency. First, the design of the consistently positive trend in the first quadrant shows that the education budget tends to be high and the score of teacher competence test tends to be good. The regencies or cities in this quadrant are Magelang, Kebumen, Purworejo, Purbalingga and Banyumas districts.

Second, the negative consistency trend pattern that was in Quadrant III with education budget tend to be low, and the result of teacher competence test tend to be wrong. The regencies or cities in this quadrant are Kendal, Demak, Pekalongan, Rembang and Jepara districts.
Third, inconsistent trend pattern in quadrant II and IV with educational budget and score of the teacher competency test are opposite. The districts and cities included in this group are Salatiga City, Magelang City, Pekalongan City, Semarang City, Surakarta City, Boyolali District, Blora, Brebes, Klaten, and Sragen.

These data indicate that the high of the education budget has not maximally utilized for the improvement of teacher professionalism. Teachers used large portions of the education budget. Teacher professionalism has not been an active agenda for the District or City Government; it is evident that not many local governments have clear rules and policies on continuous professional development (CPD). Of the 35 districts and municipalities in Central Java Province, there were only six districts that have Regency Regulation on CPD namely Batang, Blora, Demak, Grobogan, Purbalingga, and Semarang. While in Indonesia, until the middle of 2017 from 514 districts and cities there were no more than 20 towns and areas that already have rules of CPD (Nurkolis, Yuliejantiningsih, Sunandar, 2017).

In addition to the low attendance of local governments to improve the professionalism of teachers, teachers themselves are also reluctant to enhance their professionalism. According to the World Bank report (2013), only 4% of the education budget spent on education and training of teachers and educators.

On the other hand, the certification received by the teacher does not affect the quality of learning process and student learning outcomes. Research conducted by Alfian, Suraya, & Yusraini (2011) suggests that teacher certification does not significantly improve the quality of the learning process.

The World Bank report (2015) shows that teachers who receive more professional tuition automatically get paid more than teachers who have not received a vocational allowance, the quality of teaching does not increase. If so it will be difficult to hope for better quality of education.

It alleged that teachers receiving professional allowances do not use their professional benefits to improve their professionalism. Professional contributions should have a positive impact to teachers' professionalism and quality of education, but because they not used correctly, the vocational allowance does not have a positive effect on the learning process and student learning outcomes. It did not allow
continuously given the considerable government budget allocated for teacher allowance.

The score of teacher competence test on each district in each quadrant as seen in table 1 and 2.

<table>
<thead>
<tr>
<th>Quadrant II</th>
<th>Quadrant I</th>
</tr>
</thead>
<tbody>
<tr>
<td>District</td>
<td>(Score)</td>
</tr>
<tr>
<td>Salatiga</td>
<td>(-16,16)</td>
</tr>
<tr>
<td>Magelang, Ct</td>
<td>(-14,17)</td>
</tr>
<tr>
<td>Pekalongan, Ct</td>
<td>(-17,13)</td>
</tr>
<tr>
<td>Surakarta</td>
<td>(-9,15)</td>
</tr>
<tr>
<td>Semarang, Ct</td>
<td>(-10,14)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Quadrant III</th>
<th>Quadrant IV</th>
</tr>
</thead>
<tbody>
<tr>
<td>District</td>
<td>(Score)</td>
</tr>
<tr>
<td>Kendal</td>
<td>(-1,-3)</td>
</tr>
<tr>
<td>Pekalongan, Dt</td>
<td>(-2,-4)</td>
</tr>
<tr>
<td>Rembang</td>
<td>(-5,-8)</td>
</tr>
<tr>
<td>Jepara</td>
<td>(-6,-7)</td>
</tr>
<tr>
<td>Demak</td>
<td>(-13,-12)</td>
</tr>
</tbody>
</table>

| Ct= City    |
| Dt= District|

d. The relationship between teacher competence and student achievement

Theoretically, competent teachers can encourage increased student learning outcomes, otherwise incompetent teachers will lower student learning outcomes.
Therefore, it is essential to know whether in Central Java Province there is also a positive relationship between teacher competence and student learning outcomes.

Spearman correlation test between the score of the teacher competency test result with national exam result showed a positive correlation of 0.85% with a determination rate of 69%. It means that the higher the level of teacher competence, the better the students’ learning outcomes in the form of national exam score. The level of determination of teacher competence on student learning outcomes is also high at 69% so that only 31% are affected by other factors.

To achieve good learning outcomes is not enough just teachers who must be competent. Principals, school superintendents, and educators at the District and Municipal Education Office should also be professionals. According to González (2010), education officials should be able to understand what the principal needs to improve learning outcomes. District and city officials should be willing to offer and give support to schools.

4. CONCLUSIONS

The higher of education budgets do not guarantee education quality if not wisely used. The education budget of each regency and municipality in Central Java Province between 2007-2015 was already high, namely 45% average. Education budget must utilize by applying the principle of efficiency and effectiveness. It was by the recommendations of the OECD/ADB (2015) that the increased of education budgets should be used efficiently and efficiently to have a positive impact on student learning outcomes. Education budgets are inversely related to student learning outcomes, as well as the educational budget is inversely related to teacher competence. Meanwhile, teacher competence positively associated with student learning outcomes. Therefore, the teacher's competency should always develop to improve student learning outcomes. There are three relationship patterns between educational budget and student learning outcomes as well as between educational budget and teacher competence: positive, uniform patterns, negative, consistent patterns, and irregular patterns. A definite pattern occurs if an increase in the education budget followed by an increase in student learning outcomes or an increase in the education budget can
improve teacher professionalism. The consistent definite pattern should be applied and maintained to keep growing.

Local Government does not yet have a clear policy in the allocation of the regional education budget. Local governments should have an explicit formula for using the education budget. It needs clear rules on the percentage of direct expenditure and indirect spending so that the education budget can use efficiently and effectively.

It is time for the local government to make a policy following Vaizey's advice in managing the education budget (Hendarsjah, 2009: 74). It said that in developed countries the expenditure for employee salaries is limited to a maximum of 60%. But practice in developing countries, salaries can reach 90%. The use of education budget is too high for the expenditure of employees in the field of improving the quality of education.

Teacher professional allowance has not efficiently used so that it does not have the positive impact on improving teacher professionalism, the quality of learning process, and student learning outcomes. Therefore, teachers receiving professional allowances are advised to begin to realize that according to the mandate, vocational compensation should be used to improve the professionalism. For example, used to subscribe to journals, continue education to get the better degree, and attend seminars or training. Based on the relationship between the relationship between education budget and student learning outcomes and the relationship between education budget and teacher quality, it concluded that money does not mean quality.

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Note. This article presented at the International Conference on Research of Educational Administration and Management (ICREAM) at Grand Tjokro Hotel Bandung, 17 October 2017 in the name of Nurkolis. He is a senior lecturer in Postgraduate Program in Education Administration / Education Management Program which among others teach Education Financing, at Universitas PGRI Semarang-Indonesia, nurkolis@upgris.ac.id and nurkolis@gmail.com.

D. Comparing Input and Output of Education, a Fact from Banjarnegara District in Central Java Province of Indonesia
Abstract. The focus of the study is to find out the efficiency of resources used by comparing input and output in education. It is mixed method research with quantitative descriptive and qualitative approach. The primary source of data comes from documents between the year 2008-2011 in Banjarnegara District. The process of analysis with interactive model following Miles and Huberman. The conclusions relating to the efficiency of education spending that the money used efficiently. First, the number of teachers was sufficient and tends to be excessively ineffective in financing. Second, significant education expenditures have not efficiently utilized in the provision of education services. Third, the input of education was maximum, but the output of school was not maximum.

Keyword. The efficiency of education fund; education expenditure; education service; the input of education; and output of schooling.

1. Background

The era of regional autonomy marked the birth of Act Number 22 the Year 1999 which renewed through Act Number 32 the Year 2004 regarding Regional Government. Education in Indonesia is one of the decentralized affairs of autonomous regions and is the responsibility of provincial and district or city governments. The new Act was Act Number 23 the Year 2014 on Regional Government. Based on Act Number 23 the Year 2014, the provincial government responsible for special education and middle school (senior secondary school and vocational high school).

Previously, based on the Government Regulation Number 37 the Year 2008 regarding the distribution of affairs between the Government, Provincial Government, and District or City Government education is the responsibility of the district or city government. Especially the occupation of early childhood, primary education, secondary education, and non-formal education.

Since education is very strategic for the progress of the nation, the Government of Indonesia makes special protection in education funding. It stated in Article 49 paragraph (1) of Act Number 20 the Year 2003 regarding National Education System. Mentioned that education fund other than educators’ salary and official education cost allocated at least 20% of the National Revenue and Expenditure of Budget (APBN=Anggaran Pendapatan andBelanja Nasional) on the education sector and at
least 20% of the Regional Revenue and Expenditure of Budget (APBD=Anggaran Pendapatan and Belanja Daerah).

In fact, many districts and cities that did not meet the provisions of the Act. Based on a report from the World Bank (2009: 16), that from studies conducted in 10 districts or cities indicates that if the salary component excluded from education expenditure, then the education expenditure was still far from 20% not even reach 10%. Averagely only between 2%-8% of districts budget in the year 2006. It is because district budget has been absorbed for employee salaries so that investment and operational expenditure was not sufficient. For that reason, researcher interested in online education expenditure with focus on the effectiveness of education expenditure.

The budget policy is a standard reference to the work development of the regional plan (Rencana Pembangunan Kerja Daerah) which is part of the operational planning of the budget and the allocation of resources. Meanwhile, the direction of local fiscal policy is the policy of programming and indication of activities on the management of revenue and expenditure efficiently and efficiently.

Based on Act Number 32 the Year 2004 stated that the implementation of government affairs which become the regional authority funded from and at the expense of Regional Revenue and Expenditure of Budget (APBD). Application of local finance is always directed to improve the welfare of the people and sustain the economic activities of the community, as well as improve the quality and quantity of services as the direction of the Regional Medium Term of Development Plan (RPJMD=Rencana Pembangunan Jangka Memengah Daerah).

The definition of local finance is all rights and obligations of the region in the context of the implementation of local government which can assess with money, including all forms of wealth related to the rights and responsibilities of areas within the framework of the Regional Revenue and Expenditure of Budget. Therefore, the definition of local finance always attached with the understanding of the Regional Revenue and Expenditure of Budget, which is an annual financial plan based on local Acts and regulations. Also, the Regional Revenue and Expenditure of Budget is one of the tools to improve public services and public welfare by the objectives of regional autonomy is broad, real and responsible.

The regional financial linkage inherent with the Regional Revenue and Expenditure of Budget is a statement that there is a relationship between local and central funds or known as national and regional financial balances. The resources
consist of devolution of fund based on Government Regulation Number 55 the Year 2005 on Balancing Fund and Decentralization Fund.

Based on the latest Minister of Home Affairs Regulation Number 13 the Year 2006 which finalized through the Regulation of the Minister of Home Affairs Number 11 the Year 2011 on Guidelines for Regional Financial of Management, the regional financial structure comprises local revenues, local expenditures, and regional financing.

Implementation of education requires a variety of inputs done well and regularly. It takes at least five inputs to make school work correctly: (a) human, (b) money or funds, (c) materials or goods and services, (d) methods, and (e) technology.

Effectiveness is a state that indicates a success or a failure of management activities in achieving the goals set. According to Drucker in Harris et al. (1997), that organization is said to be useful when doing the right thing. So that the effectiveness of educational spending in this study is whether the funds spent for educational purposes have been able to support the achievement of goals that have been established or not. The effectiveness of education expenditure is inseparable from education performance so that the educational expenditure effectiveness in this research seen from the comparison of input aspect with output or educational outcome.

2. Method

The beginning of this study conducted by applying permission to the Department of Education Youth and Sports Banjarnegara District. After the consent obtained, efforts are made to establish intimacy with parties who have documented through silaturrahim to create familiarity and trust. Once there is familiarity, researchers can borrow and get the necessary documents.


This research uses a mixed method of quantitative descriptive and qualitative
approach. Meanwhile, data analysis is carried out interactively based on Miles and Huberman stages. First, the results of the document search are written into a prepared note format so that the researcher can write new idea and new perspectives. Second, then the findings outlined in the records are categorized so that the relationship found among the problems. Third, the last is to conclude from the research findings.

3. Results and Discussion

Based on the realization of the revenue of Banjarnegara District Budget in 2008-2011, the highest source of funding comes from the balancing fund with the average of the last four years reaching 79%. By group, district budget allocation for Banjarnegara District is higher for indirect spending which reaches 66% on average in the previous four years, while the direct spending only 34%.

Comparison of realization of education expenditure on actual district expenditure from 2008-2011 ranged from 43% to 49%. However, when further seen above data shows that the achievement of education expenditures outside of salaries is still very low, i.e., as much as 4% -10%. It means that majority of education expenditure used for salary (90%-96%).

Primarily for education budget, ranging from 10%-21% was used for direct expenditure, whereas 79%-90% used for indirect spending. The direct expenditures on education budget indicate that a more significant of the spending used for capital expenditure of 26% - 72%, followed by spending on goods and services of 19% - 40% and personnel expenditure of 6% - 42%.

The average allocation of educational budget for early childhood education per student was 312.024 IDR annually, for elementary students 382,696 IDR annually, for junior secondary school students 489,672 IDR annually, for senior high school students 399,573 IDR annually, and for students of senior vocational school student 791,503 IDR annually.

The condition of proper classrooms of the elementary school in Banjarnegara District shows an average of 85%, while at junior secondary school classrooms 96% averagely.

All sub-districts in Banjarnegara District need more qualified teachers of the elementary school met teacher qualification standard. The academic qualification of junior secondary school teacher shows that those who have fulfilled D-IV / S1 reached 90%, which has not performed the D-IV / S1 educational qualification of 10%.
Only 83% of primary school principal of the elementary school has met education qualification ≥ S1 / D4. Meanwhile, the school principal of the junior secondary school who fulfills the academic criterion was 93%. Most of the elementary school supervisors have fulfilled the qualification of S1 / D-IV reaching 96%, while the figure of 4% does not have a qualification S1 / D-IV. The eligibility of junior secondary school supervisors in 2011 who have met the qualification requirements by Ministry of Education Regulation Number 12 the Year 2007 (S2) amounted to 8 people (89%) of the total supervisor of junior secondary school as many as nine people. While the supervisor of a junior secondary madrasah (MTs), that met the minimum qualification of S2 was two persons (33%) out of a total of 6 people.

The number of students repeating the class for a male was higher than the of a female for elementary school. The average number of junior secondary school students who happen the course reached 0.1% or as many as 55 students out of 41,697 students. Almost all student at all sub-districts graduated from elementary school, while the average percentage of junior secondary school was 96%. The average drop-out rate of junior secondary school in Banjarnegara District amounted to 1.18% or a total of 361 students.

Gross enrolment rate (GER) for elementary school decreased from 101.89% in the Year 2007 to 97.31% in the year 2011. Meanwhile, net enrolment rate (NER) for primary school increased from 93.14% in 2007 to 96.93% in the year 2011. From 2006-2010 there was an increase of GER for a junior secondary school of Banjarnegara District from 79.61 in the year 2006 to 95.81 in the year 2010, but in the year 2011, it decreased to 80.83%. NER for junior secondary school during five years from 2006-2010 increased, but in the year 2011 dropped.

The development of the average score of national examinations of junior secondary school students from year to year has fluctuated irregularly.

The ratio of student to the teacher for elementary school within 20 sub-districts, there was only one sub-district that meets the criteria 20:1, that was Purwonegoro Sub-District. For primary madrasah just in Banjarnegara Sub-District fit the requirements of ration 15: 1. The ratio of learners per group of class for elementary school average 20: 1, for primary madrasah average 14: 1.

All sub-districts surplus teachers of elementary school with an average ratio of 1.31. For the highest teacher excess was in Madukara Sub-District with an average of 1.66. The availability of teachers in every institution was 6 class teachers, one sports
teacher, and one teacher of religion.

At the elementary school, the burden of teaching load for classroom teachers an average of 21 hours per week. For Religious teachers, an average of 11 hours per week, while sports teachers an average of 28 hours per week.

The student-teacher ratio of secondary madrasah in Banjarnegara District was 15:1. Subdistrict met the rate only 12 sub-districts and those who have not fulfilled the ratio there are eight sub-districts, while for the proportion of student teacher for junior secondary school was 20: 1, all sub-districts in Banjarnegara District have not met the ratio.

Amounting to 18 sub-districts have fulfilled the requirements of process standard of junior secondary school, that was the number of student in each classroom maximum 32. There were 11 sub-districts whose ratio fair and right classroom was 1, while another nine sub-districts have the ratio of decent and proper class less than 1 or means that there was a school with dangerous conditions.

The teaching load for junior secondary school teachers Banjarnegara Districts for 4 (four) subject (that were Indonesian Language, English, Science, and Mathematics) averaging 19 hours per week, but there were five sub-districts for specific topics have fulfilled the obligation of teaching as mention by regulation 24 hours per week. The rest of all sub-districts have not met the requirement.

4. Conclusions

Conclusions. First, the dependence of the Government of Banjarnegara District to the transfer from the Central Government in the form of balancing funds is still very high. The percentage of transfers from the central government to the revenue of Banjarnegara District during 2008-2011 reaching 79% averagely.

Second, indirect spending in the Banjarnegara District Budget is still high compared to direct expenditure, the average of indirect expenditures in the last four years was 68%. The indirect Education Expenditure was always high compared to direct spending, the average indirect expenditure in the previous four years was 85.25%.

Third, capital expenditure in the direct spending of education in Banjarnegara District was higher than goods and services cost, and staff expenditure. The average capital expenditure in the last four years was 51.5%, personnel expenditure was
19.25%, and goods and services expenditure was 29%. The low budget absorption on goods and services expenditure in the Office of Youth and Sports Education. Spending of the educational unit from year to year, in general, has increased except for vocational education level.

Fourth, related to the input of primary education. One, the number of schools and classrooms has been overtaken and even excessive. Two, many classes are damaged so that cannot use for the learning process. Three, water closet was not sufficiently based on the standard of facilities and infrastructure, (d) many teachers and principals have not met academic qualification standards.

Fifth, related to the output of primary education are: (a) there are still children who have not graduated from elementary and junior secondary school, (b) there are still children who repeated in the same class, (c) there are still peoples who are illiterate.

Sixth, related to primary education outcomes are (a) the GER and NER of primary education have not been maximum, (b) the result of the national exam has not been maximized.

Seventh, conclusions relating to the efficiency of education spending that the money used efficiently: (a) the number of teachers was sufficient and tends to be excessively ineffective in financing; (b) significant education expenditures have not been efficiently utilized in the provision of education services.

Recommendations. Recommendations related to the results of this study can be submitted as below.

Firstly, with the enactment of Act Number 28 of 2009 on local taxes and user charges in which the PBB and BPHTB are handed over to the district or city government, it was expected that the District Government of Banjarnegara could increase the local revenue from taxes and other sectors.

Secondly, to reduce indirect spending, efforts should be made to grow employee close to 0% and optimize the performance of existing employees.

Third, mature budgeting needed a capacity building of financial management resources and reporting accuracy to increase the absorption of funds and accelerate the accountability and reporting process.

Fourth, the allocation of education expenditure level senior vocational school
increased in line with the policy of Banjarnegara as Vokasi District. The cost of personnel in the form of scholarships from needy families need to be improved to increase the GER or NER and reduce the number of students dropping out.

Fifth, related to educational input are: (a) school regrouping by considering distance and number of learners, (b) renovation or rehabilitation of non-classrooms, (c) rehabilitation of toilets, (d) further studies for principals and teachers.

Sixth, related to the output of education. One, for an elementary school that has not reached 100% graduation rate to attempt to improve the teaching-learning process. Two, seek to decrease the number of junior secondary school repeating rate close to 0%. Three, continuously upgraded to provincial and district standards. Four, optimizing Package B program to accommodate dropout children, (e) budget allocation for school districts. Five, budget allocation for illiteracy accomplishment activities.

Seventh, related to the outcome of education as follows. One, the need for data collection and dissemination of compulsory schooling. Two, intensive efforts to improve the quality of education at junior secondary level through activities. Three, capacity building and competence for subject teachers National Exam both junior secondary school and junior madrasah. Four, resource facilitation for a junior secondary school whose national exam score is still low, (e) monitoring and evaluation in a participatory manner from all stakeholders.

Eighth, related to the effectiveness of education expenditure. One, not receiving new teacher, because of the teacher of elementary school, both civil servant, and nonpublic servant, is enough. Two, the priority of rehabilitation and development of classroom in sub-district not yet use and arrangement of classroom teachers with other hours. Three, the agreement of religious teachers and the addition of teachers of the sport. Four, structuring and distributing civil servant teachers and coordinating with other districts to implement five minister regulations.

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E. Using Money as an Input to Get Maximum Output in Education, another Fact of Efficiency from Wonosobo District in Central Java Province of Indonesia

Abstract. The focus of the study is to find out the efficiency of resources in education. It is mixed method research with quantitative descriptive and qualitative approach. The primary source of data comes from documents between the year 2007-2010 in Wonosobo District. The process of analysis with interactive model following Miles and Huberman. The results show that the efficiency in using resources have not achieved. The inefficiency on education considering the number of students in each classroom. The ratio of classrooms compared to the number of student groups, the rate of students to the teacher for junior secondary school was only 15 from the standard of 20 students.
**Keyword.** Education budget; education input; education output; and education performance.

1. Background

Funds are one of the educational resources in addition to other resources such as human resources, facilities and infrastructure, methods, and technology. In the economics of education repertoire, the various resources used in education are economic goods. As an economics good, its existence in schooling should cultivate because it is not free goods. The nature of educational resources is limited that must manage efficiently.

One of the afford to undertake education funding in Indonesia was through an Act. In Article 49 paragraph (1) of Act Number 20 the Year 2003 on National Education System states that, education fund other than educators' salary and departmental education cost allocated at least 20% from the Budget of State Revenue and Expenditure (APBN). And the education sector and at least 20% of the Budget of Regional Revenue and Expenditure (APBD).

In fact, the mandate of Act Number 20 the Year 2003 for the minimum education budget of 20% of the State Budget and District of City Budget outside the salaries of educators and education official neglected due to the decision of the Constitutional Court Year 2007. Constitutional Court through the decision Number 24 / PUU-V / 2007 decided to include educators' salaries in the 20% component of the central government or local government budget.

Article 46 of Act Number 20 the Year 2003 states that education funding is a shared responsibility between the Central Government, Local Government, and the community. In article 11, paragraph 2, which says that the central government and regional governments shall ensure the availability of funds for the implementation of education for every citizen aged seven to fifteen years. Meanwhile, article 9 states that the community is obliged to provide support resources for the application of learning.

Act Number 2003 the Year 2003 is responding to the 1945 Constitution on article 31 guarantees that every Indonesian citizen is entitled to an education. It follows that every citizen is obliged to support primary education and the government is required to finance it. It means that no one of Indonesian child will not attend basic training, consisting of elementary school (Sekolah Dasar or Madrasah Ibtidaiyah) and junior
secondary schools (Sekolah Menengah Pertama or Madrasah Tsanawiyah) for any reason including economic reasons.

Meanwhile, article 47 states that the source of funding for education is determined based on the principles of fairness, adequacy, and sustainability. The Article is governing the management of education funds contained in article 48 which states that the administration of education funds based on the principles of fairness, efficiency, transparency, and public accountability. This policy reaffirmed in Government Regulation Number 48 of 2008 article 59. Paragraph (1) of section 59 states that the principle of efficiency done by optimizing the access, quality, relevance, and competitiveness of education services. Act Number 20 the Year 2003 on National Education System in article 4 states that education held in a democratic and fair and non-discriminatory manner by upholding human rights, religious values, cultural values, and national pluralism.

Who should provide the cost of education besides the government? Is the provincial government, district government, or city government? When referring to Government Regulation Number 38 of 2007 on the Division of Affairs between the Government, Provincial Government, and District or City Government, education is the responsibility of the district or city government. Thus, should the fulfillment of the cost of education is the responsibility of the district or city government through its APBD.

In facts in this era of regional autonomy, the ability of district or city governments to meet the cost of education is fragile. It is related to the assessment of local fiscal capacity as stipulated by the Minister of Finance in 2008. If we look at the Regulation of the Minister of Finance Number 224 the Year 2008 regarding the Map of Local Fiscal Capacity, the average fiscal capacity of district or city governments in Central Java Province is low including in Wonosobo District which has a budgetary capacity index of 0.1843 only.

The management of education funds is regulated in Article 48 of Act Number 20 of 2003 and article 59 of Government Regulation Number 48 of 2008 which states the management of education funds based on the principles of fairness, efficiency, transparency, and public accountability. In this article, the researcher examines the policy of efficiency alone.

The principle of efficiency done by optimizing the access, quality, relevance, and competitiveness of education services. The efficiency as proposed by Rosalind Levacic in Buss and Bell (2002) is the relationship between the output generated and the cost
inputs used. If so then the principle of efficiency in the management of education funds is to produce the best possible quality with the existing resources. Refers to McMahon (2001) to provide a good qualifies education then the education fund is spent on the procurement of books and teaching materials. The availability of teachers with sufficient formal training, teachers with experience and teaching competence, tables and chairs, adequate classrooms, and a well-maintained school environment so that the learning process can do well.

If efficiency is the ratio between the input to output and educational outcome, then the scholarly input in this research is human resources and facilities and infrastructure. Meanwhile, the output and result of education is the number of live class, dropout rate, and the number of not graduating. Meanwhile, outcomes can see from the gross enrolment rate, the net enrolment rate, and the score of the national exam. The efficiency of education can also see from the ratio of students to each group of learners, the proportion of students to teachers, the rate of class teachers compared to study groups, and the burden of teaching teachers.

To that end, the researcher interested in analyzed education expenditure with focus on the efficiency of education expenditure from Budget of Regional Revenue and Expenditure, educational input, output, and education outcome.

2. Method

The unit of analysis of this research is the government of Wonosobo District while the focus of this study is education budget, educational input, and education performance. The research population is the government of Wonosobo District of Central Java Province, and the research sample is the Department of Education and Culture of Wonosobo District. The study conducted in December 2011.

The data were collected using documentation study with four primary sources. First, Wonosobo District Budget Document 2007-2010. Second, Summary of District Individual Sheet Data Sheet in Database and Web-Based Information Office of Education and Culture Wonosobo District in 2010. Third, Education Profile of Wonosobo District in 2007-2010. Fourth, other supporting documents from DPPKAD a department who manage district assets. Fifth, District Development Planning Agency and Ministry of Religious Affairs at Wonosobo District.

This research was mixed method with descriptive qualitative and qualitative approach. Meanwhile, data analysis was carried out following Miles and Huberman
model. The stages as follow. First, the results of the document search are written into a prepared note format so that the researcher can write new idea and new perspectives. Second, the findings outlined in the records are categorized so that the relationship found among the problems. Third, the last is to conclude from the research findings.

3. Results and Discussions

In this decentralization era, most district or city government has to fulfill the mandate of Act Number 20 the Year 2003 that the Budget of Regional Revenue and Expenditure should be allocated to education minimally 20%. A report from the World Bank (2009) mentions that from a study conducted in 10 districts or cities in 2006, showed that if the salaries of educators and educational staff included in the budget of education have reached an average of 29%. Even the highest concludes 40% of Budget of Regional Revenue and Expenditure on each district or city. However, if the salary component excluded from education expenditure, the education expenditure is still far from 20% or less than 10% since it is only in the range of 2%-8%.

In line with the World Bank report, a study conducted by the primary education improvement program through Decentralized Basic Education 1 in Central Java Province stated that in 2008 the average education budget including salaries in nine districts in Central Java had exceeded 20% even some reached 50% of the district budget. But if it does not include salaries of educators and educational personnel ranged from 6%-10% only.

A big percentage of the educational budget is not always encouraging to improve the quality of education. If we examine further, it turns out that large education budget spent more on personnel expenditure. Whereas to enhance the quality of education, the proportion between personnel expenditure and operational and capital expenditures are not too lame. According to educational economist Vaizey (1967) in Hendarsjah, 2009: 74) countries whose education has advanced, teacher salaries by 50%-60% of total education spending. Meanwhile, in most of developing countries, teacher salaries account for 90% of total education expenditures.

According to the function of the regional expenditure structure, the expenditure for education function in Wonosobo District during the last four years tends to rise significantly. It even absorbing the most significant of the budget that is 44% of total regional expenditure in 2010. When viewed by the affair, the education spending
consumes the most massive budget of 46% of local spending. It indicates that the
Government of Wonosobo District has fulfilled the mandate of the 1945 Constitution
and Act Number 20 of 2003 on National Education System.

The full use of education spending, the allocation is dominated by the employee
expenditure (93%) while the remaining (7%) is shopping on goods, services, and
capital. The size of employee expenditures, especially in 2010, is due to an increase in
the number of employee and professional allowance of educators (tunjangan profesi
guru, given by government since 2007).

Based on the calculation of the ratio of elementary school and junior secondary
school per 1,000 children aged of primary education and junior secondary education,
the adequacy of schools and madrasah in Wonosobo District has been fulfilled even in
general there has been the excess of schools and madrasah. The excess of the school
and the madrasah are in a different distribution.

For both elementary school and junior secondary schools, building for most school
institution and madrasah (87%) were in proper condition. While the toilet facilities for
students based on the type ratios were still very far from the actual needs.

In general, Wonosobo District Government has met the adequacy of teachers with
a different distribution. The fitness of elementary school teachers, calculated based on
the ratio of student and classroom was 24.5 and student to teacher ratio was 17.56. It
seen that the exceeded of teachers occur both in class teachers and sports teachers.
While in junior secondary school, based on the calculation of student and classroom
ratio was 32, and rate of the student to teacher was 15 then there has been excess of
subject teachers of Indonesian Language, Mathematics, English Language, and
Science.

Judging from the number of teaching hours than the average number of teaching
hours in Wonosobo District less than 24 hours per week. On the other hand, the
number of elementary school teachers who meet the qualification standard was only
23%, while the number of junior secondary school teachers who have reached the
qualification standard shows a better figure that was 84%. The qualification standard
for school principal of elementary school still seems to be far from expectation because
it only reaches 56%, while for school principals of junior secondary school was better, it
reaches 86%.
Meanwhile, the condition of school supervisor of the elementary school in Wonosobo District (if assumed an elementary school supervisor cover 12 schools) then, in general, has the excess of 5 people with a diverse spread. Meanwhile, based on the qualification standard of elementary school supervisor which has fulfilled the standard of academic qualification has reached 91%.

The school supervisor for junior secondary school still lacks two people if it assumed that every supervisor of junior secondary school cover 15 schools. The qualification standard for school supervisor of junior secondary school has fulfilled 100%, but the madrasah supervisor only reached less than 50%.

The repentence rate of elementary school was 6% per annum or equivalent to 5,726 students, while the repentance rate of junior secondary school averages was 0.71% per year or the equivalent of 182 students. On the other hand, is calculated based on the input cost of education that has been incurred then the presence of students repeated the class means has wasted the budget.

School drop-out rates in elementary school in average per year reached 0.11% or equivalent to 98 students, whereas in junior secondary school drop-out rate per year reached 0.86% or equal to 314 students. School participation rate of an elementary school in Wonosobo District was still below the school participation rate in Central Java Province that was 0.12. While school participation rate of junior secondary school in Wonosobo District was above the average Central Java Province of school participation rate of junior secondary school that was 0.22%. On the other hand, is calculated based on the input of the educational costs incurred then the existence of dropping out students means that it has wasted a considerable budget.

Graduation rates of both elementary and junior secondary school at the district level have not reached 100%. Because there was an average of 2% of primary school did not graduate with various distribution, where there are five sub-districts whose student did nongraduate on the above the district average. While the ungraduated rate of junior secondary school was 8%, where there are five sub-districts that the number of graduates reached more than 10%. If the non-compliance cannot control, it will threat the continuity of the compulsory education for primary education (Wajib Belajar Pendidikan Dasar 9 Tahun), and it means that it has been spending a considerable amount of educational expenditure. On the other hand, is calculated based on the input of educational costs incurred then the existence of students did not pass means have
thrown big enough budget.

Gross enrolment rate (GER) of the elementary school in Wonosobo District has reached 105%, while enrolment rate (NER) of primary school was 92%. GER for junior secondary school reached 87.91%, and its NER only reached 69.78%. Thus, the achievement of the GER and NER of elementary school and junior secondary school was still below GER and NER standards nationally based on Presidential Instruction Number 5 the Year 2006. The provisions in the Presidential Instruction of GER and NER of elementary school were 110 and 95 respectively; while GER and NER of junior secondary school equal respectively to 95 and 80,10.

The score of national exam obtained by elementary school students and junior secondary school in Wonosobo District was still fluctuating. The expectations of the national exam score can always be consistently improved. The average national exam score of all elementary school and junior secondary school maps was still below the score of 7. Meanwhile, Maths and English subjects at junior secondary school level have always been the least-achieved compared to Indonesian Language and Science subjects.

From the results of the above study shows that the input used is maximal, but the effects have not maximized. It means that the efficiency of the use of education funds and other resources in Wonosobo District has not achieved. The efficiency of the implementation of primary education has not been made considering the number of students per classroom has not been maximal, which was still under the minimum standard or national standard. The number of classroom teachers is also slightly inefficient because the available exceed the needs, while the number of classrooms compared to the number of student groups is too excessive or wasteful. The ratio of students to a teacher for junior secondary school was only 15 from the standard of 20 students per teacher also proving inefficiency.

4. Conclusions

Judging from the input of basic education is recommended to be carried out development programs for each educational unit. Regarding education personnel, should be done in detail mapping education by the demands of the decree of 5 ministers that each district to mapping and equality of educators, especially civil
servants from January 2, 2012, to come.

Based on the findings related to the inputs of educational facilities and infrastructure, the following conclusions. First, school maintenance is done routinely so that the damage can be minimized and prioritize the renovation of schools and madrasah classified as heavily damaged. Second, meet the standard of school facilities and infrastructure and madrasah by the provisions of Regulation on Ministry of National Education Number 24 the Year 2007. Third, it was necessary to regroup the schools and madrasah that are close together.

The output and outcomes of primary education, it is recommended that there need efforts to reduce the rate of class repentance, drop-out rates, and the rate of graduation so that the efficiency of education and the use of educational budget can achieve.

Efforts to improve the GER and NER of primary education should continue so that the nine-year compulsory education by Government Regulation 47 the Year 2008 can realize. Thus, educational resources in the form of adequate facilities and infrastructure must be utilized more optimally to extend the reach of education services.

Based on the above findings, it is general recommendation. First, local governments need to control the growth of teachers and educational personnel, of course, take account the number of teachers and education personnel entering retirement. Second, the moratorium on recruitment of new teacher. Third, it was necessary to improve the effectiveness of teachers and educational staff by meeting the workload standard. Fourth, it needs to change budget management by prioritizing the expenditure of goods, services, and educational capital whose benefits can be directly enjoyed by learners.

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F. Justice in Using Education Resources, a Fact from Purworejo District in Central Java Province of Indonesia

Abstract. The focus of the study is to find out the justice in using education resources. It is mixed method research with quantitative descriptive and qualitative approach.
primary source of data comes from documents between the year 2007-2010 in Wonosobo District. The process of analysis with interactive model following Miles and Huberman. Justice in using education resources did not achieve. Justice in the delivery of education in the use of the budget also needs to be encouraged by balancing between salary and non-salary expenditures. In the use of direct spending, spending in the goods and services should maximize the learning process. Employee expenditures indirect spending should be kept as low as possible since teachers have earned decent salaries and benefits.

**Keyword.** Justice in education; salary and non-salary expenditure; direct and indirect expenditure.

1. Background
   Since the rolling of regional autonomy which consequently various affairs decentralized to the local government (district, city, or province) than the cases of education as a strategic matter also decentralized. School is a strategic business because there are three reasons. First, education is a public service and uses public budgets that draw public attention. Second, education is a sector that involves many employees with high labor intensive and the consequences of both. Tirth, education absorbs enormous budgets.

   Article 49 paragraph (1) of Act Number 20 the Year 2003 on National Education System, states that education funds other than educators' salary and official education cost allocated at least 20% of the National. The education sector and at least 20% of the Budget Regional Income and Expenditure (APBD).

   In fact, the mandate of Act Number 20 the Year 2003 for the minimum education budget of 20% of the APBN and APBD outside the salaries of educators and education official neglected because related to the decision of the Constitutional Court Year 2007. At the time of government, provincial governments, and district or city governments are encouraged to meet the education budget 20% outside salaries of educators and departmental education, emerging community movements that sued Act Number 20 the Year 2003. The Section of Article 49 paragraph 1 issued by a group of people, and finally, the Constitutional Court through the decision Number 24 / PUU-V /
2007 decided to include educators' salaries in the 20% component of the government or local government budget.

Article 46 of Act Number 20 the Year 2003 states that education funding is a shared responsibility between the Central Government, Local Government, and the community. In education funding, article 46 paragraph 1 of Act Number 20 the Year 2003 states that education funding is a shared responsibility between the government, local government, and the community. It also provided for in article 11, paragraph 2, which states that the government and regional governments shall ensure the availability of funds for the implementation of education for every citizen aged seven to fifteen years. Meanwhile, article 9 states that the community is obliged to provide support resources for the application of learning.

Meanwhile, article 47 states that the source of funding for education is determined based on the principles of fairness, adequacy, and sustainability. The Article was governing the management of education funds contained in article 48 which states that the administration of education funds based on the principles of fairness, efficiency, transparency, and public accountability. Act Number 20 the Year 2003 on National Education System in article 4 states that education held in a democratic and fair and non-discriminatory manner by upholding human rights, religious values, cultural values, and national pluralism. This principle is reaffirmed in Government Regulation Number 48 the Year 2008 Article 59.

To clarify the authority in the implementation of education, the government of Indonesia issued Government Regulation Number 38 the Year 2007 on the Division of Affairs between the Government, Provincial Government, and District or City Government. Based on the regulation, education is one of the obligatory duties of the district or city government. For Early Childhood Education, Basic Education, Secondary Education, and Non-formal and Informal Education.

To that end, the researcher is interested to find out education expenditure with focus on the usage of education expenditure from Budget of Regional Income and Expenditure, educational input, and education performance.

2. Method

The unit of analysis of this research is Purworejo District Government while the focus of this study is to find out the justice in using education resources. The study
population is Purworejo Regency Government of Central Java Province, and the research sample is Department of Education and Culture of Purworejo Regency. Determination of urban samples done purposively. The study conducted in December 2011.


This research uses quantitative and qualitative descriptive approach. Meanwhile, data analysis is carried out with the following stages. First, the results of the document search are written into a prepared note format so that the researcher can write new idea and new perspectives. Second, the findings outlined in the records are categorized so that the relationship found among the problems. Third, the last is to conclude from the research findings.

3. Results and Discussions

The management of education funds is regulated in Article 48 of Act Number 20 the Year 2003 and article 59 of Government Regulation Number 48 the Year 2008 which states the management of education funds based on the principles of fairness, efficiency, transparency, and public accountability. In this research, the researcher only aims to study two principles just that is efficiency and justice principle.

The principle of efficiency done by optimizing the access, quality, relevance, and competitiveness of education services. The efficiency as proposed by Rosalind Levacic in Buss and Bell (2002) is the relationship between the output generated and the cost inputs used. If so then the principle of efficiency in the management of education funds is to produce the best possible quality with the existing resources. If it refers to McMahon (2001) to provide qualified for education, then the education fund is spent on the procurement of books and teaching materials. The availability of teachers with sufficient formal education, teachers with experience and teaching competence, tables
and chairs, adequate classrooms, and a well-maintained school environment so that the learning process can do well.

The principle of fairness is done by providing access to education services as widely and equally to the learners or prospective learners, regardless of ethnic background, race, religion, gender, and socio-economic ability or status. Justice or equity as argued by Mc.Mahon (1982) is the distribution of resources with the aim of achieving the standard of fairness in society. In a slightly different language, Rosalind Levacic argues that equity is the reasonableness of distributing economic factors among individuals.

Implementation of education requires a variety of inputs to done well and regularly. It takes at least five inputs to make education work periodically and adequately: (a) human, (b) money or funds, (c) materials or goods and services, (d) methods, and (e) technology.

Human inputs in education are students, teachers, education personnel, principals, school supervisors, and education service staff managing education at the district level. They were people who are directly involved in education. Also, there are more human inputs that are not directly involved in education such as school committees, community leaders, and education experts outside educational organizations. Money or funds are educational inputs that can drive other inputs. Without monies, human, material, technology, and methods cannot be fulfilled to enable quality education. Excellent article in the form of goods for services is the input of education which is often called by means and infrastructure. Facilities are moveable learning equipment. Examples of educational institutions are tables, chairs, blackboards, props, books, and so on. Support is a primary facility for performing school functions such as land, buildings, or classrooms.

Educational input in the form of an authentic method is the method of learning, management, governance or often called governance. While technology in education is a variety of techniques that support the learning process and management. For examples the delivery of information and communication technology in education. In this study the input of education to be studied only as the input of infrastructure and human facilities. The input of infrastructure facilities to considered in this research is the availability of educational units, the availability of classrooms, the availability of student toilet. Meanwhile, human beings are teachers, principals, and school
supervisors related to their academic qualifications and adequacy, both in elementary and junior high schools.

Performance is the level of success of a person or an institution in carrying out the main task and function during a certain period. Thus, the performance of education is the success rate of work units responsible for the implementation of education in a particular area. When applied in Purworejo District, the educational performance is the success rate of Education and Culture Office in performing its main duty and function in the organization of education until 2010.

Educational performance in this research seen from the aspect of output and education outcome. Educational output includes the number of class residences, drop-out rates, and the rate of non-graduation. Educational outcomes include gross enrolment rates, net enrolment rates, and national exam scores.

Education performance, also, to see the output and outcome can also be seen from the efficiency and fairness in conducting education. The efficiency of education implementation seen from the student's ratio of each study group, the rate of the student to the teacher, the ratio of the class teacher compared to the study group, and the teacher's teaching burden. Justice in the implementation of education can see from the comparison between the number of female students stay away from the male, the ratio of dropout rates for female students compared to men, and the proportion of female students to non-graduates compared to men.

Justice in the implementation of education can also see from the comparison between the realization of indirect spending rather than direct expenditure, and specifically for direct expenditure can be compared between employee spending, goods and services, and capital.

In the APBD structure, the local revenues include all receipts of money through the local public treasury, which add to equity of current funds, which local right within a budget year that is not required to be repaid by the region. The territorial appropriation consists of several income groups, namely: (a) local original income (PAD: Pendapatan Asli Daerah), (b) balancing fund (dana perimbangan) and, (c) other legal revenue.

Based on revenue sources, the majority revenues from Purworejo District came from the balance funds which in 2010 reached 89% or 710,524,501,855 IDR of total
revenue 802,215,304.045 IDR. Meanwhile, Purborejo District budget expenditure is 73% for indirect expenditure while 27% is for direct expenditure in the form of programs and activities.

Education spending has dominated APBD spending over the last four years. In 2007, education expenditures including salaries and benefits reached 46%, 2008 reached 49%, in 2009 reached 51% and in 2010 reached 55%. However, if the education expenditure excluding salaries was quite low in 2007 reached 10%, in 2008 achieved 9%, in 2009 reached 9% and in 2010 fell again to 6% only.

Indirect spending on educational affairs from year to year continues to increase. In 2007 indirect spending reached 79% and continued to grow in 2008 and 2009 to 82% in 2010 to 89%. In contrast, direct spending on education to finance programs and activities such as for the process of classroom development continues to decline. In 2007 direct education spending reached 21% and continued to fall in 2008 and 2009 to 18% and in 2010 only 11%.

When analyzed in more detail, the high educational expenditures are the majority salaries of educators and education personnel. The wages of educators and education personnel included in the category of indirect spending, and when sorted between indirect and direct expenditure then indirect spending dominates education spending. During the last four years indirect spending on education has increased continuously and in 2010 reached 91%. Consequently, direct education spending to fund programs and activities continues to decline and in 2010 only 9%. From this data, it seen that large educational expenditures are large to finance staff salaries and only a small proportion of program and activity spending.

When analyzed district expenditure according to the existing government area, then the education also assumes the highest spending. In the last four years, the school has always cost more than 50%. This means that other functions that the number of departments his lot only get a small portion.

Some inputs for basic education that consisted of elementary schools and junior secondary schools can be summarized as follows. The number of students in elementary education level is 76,818 students and junior secondary school cover 36,451 students. They studied in these classrooms in 16 sub-districts in each educational unit. The number of educational units for the elementary school comes from 575 schools have 3,620 group of study, and 108 junior secondary schools have 1,212 group of study.
Basic education facilities and infrastructure in the district have been provided adequately when viewed from the availability of educational units for primary education, the number of decent classrooms to use although it needs to be improved. Meanwhile, the readiness of female and male students' WCs for elementary and junior high school and junior high school should be given more attention because of the severe shortcomings.

The availability of teacher for primary education in Purworejo District exceeded. There are some subjects lack teachers such as ICT, this is not due to school faults but teacher training institute (LPTK: Lembaga Pendidikan Tenaga Kependidikan) that have not widely passed due to new policies.

The exceeding of these subject teachers resulted in the burden of teaching teachers less than required. The impact of teacher overrun is the ratio of student per teacher who should be 20 students per teacher, also less than it needed. For the elementary school, the number of teachers was 5,351, the amount of the school principal was 541, and the number of supervisors was 82.

Elementary school teachers who have fulfilled the academic qualification of S1 / D4 was 31% while for junior secondary school was 79%. The educational qualification of the elementary school principal was better than that of the teachers who were 70% qualified, while the adequate school principal for junior secondary school was 82%. Academic qualification of elementary school supervisor was 83% has fulfilled while for the junior secondary school supervisor was 50% had performed the requirement.

Basic education performance seen from the number of repentence class for elementary school was 5%, while the repentance class for the junior secondary was only 0.17%. The drop-out rate for primary school level was only 0.09% while the drop-out rate for junior secondary school was 0.22%. Viewed from the number of graduates is still large enough that the level of elementary school as much as 2% while for junior secondary school as much as 9%.

Judging from the GER of elementary school over the last two years is below the average of provincial and national achievements, the GER for junior secondary education over the past two years has been above provincial and national rates. Judging from NER if the elementary school over the past two years is also always under the provincial and national achievement, the NER for junior secondary education over the last two years is too still above the provincial and national rates. Viewed and
the average score of the national exam for elementary schools tends to increase, meanwhile the average of junior secondary school decreased.

The rate of class repentance rate, the dropout rate, and the graduation rate in Purworejo District is quite low. But if calculated the efficiency of the funds the number of children staying in the class, dropping out and not passing is quite significant in value. If estimated every year the students of the elementary school require 580,000 IDR and junior secondary students need 710,000 IDR to meet operational costs then the waste of these three things will obscure hundreds of billions of rupiah.

Basic education outcomes or performance was seen from gross enrolment rates, net enrolment rates, national exam scores, and literacy rates in Purworejo District quite well. However, because there are still students who have not attended primary education, the nine-year compulsory education has not been fully achieved. Efficiency in the implementation of first learning has not occurred considering there is still a lot of waste in the use of education resources including education budget. Justice in the application of education has happened when viewed from the implementation of education by gender. However, if the implementation of the school seen from the proportion of realization of personnel expenditure and non-employment expenditure, then the application of learning has not been fair.

4. Conclusions

Based on this fact it recommended that the education sector does not necessarily demand a budget increase because in such situations and conditions it is more critical to managing such a large budget more efficiently and effectively. Education expenditure is public expenditure so it must account in a transparent and accountable manner to the whole society.

Judging from the input of primary education is recommended to be carried out development programs for each educational unit. The output and outcomes of primary school, it is recommended that there be efforts to reduce the rate of class repentance, drop-out rates, and the rate of undergraduate so that the efficiency of education and the use of educational budget can be achieved.

Efforts to improve the GER and NER of primary education should continue so that the nine-year compulsory education by Government Regulation Number 47 the Year 2008 can realize. Thus, educational resources in the form of adequate facilities and
infrastructure must be utilized more optimally to extend the reach of education services.

The inefficiency of human resources of educators, it is urgent to do the mapping and equity of education as stipulated in the joint decree of the five ministers issued in October 2011 and will take effect on January 2, 2012. With the reorganization of education, it is expected to occur efficiency in the implementation of education.

Justice in the delivery of education from the side of the use of the budget also needs to be encouraged by balancing between salary and non-salary expenditures. In the use of direct expenditure, which needs to be maintained is the goods and services expenditure so that the learning process can run well. Employee expenditures in-direct spending should be kept as low as possible because educators have earned decent salaries and benefits.

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Note. This article based on research done by Nurkolis and Suwarno Widodo in 2011 funded by IKIP PGRI Semarang currently become Universitas PGRI Semarang. Nurkolis is the senior lecturer in Postgraduate Program in Education Administration / Education Management Program which among others teach Education Financing in Indonesia, nurkolis@upgris.ac.id, and nurkolis@gmail.com.
G. The Transparency and Accountability of School Finance: Experience from The Semarang City in Central Java Province of Indonesia

Abstract. The focus of the study is to find out the transparency and accountability of education funds. It is mixed method research with quantitative descriptive and qualitative approach. The primary source of data comes from open-ended questionnaire and observation. The process of analysis with interactive model following Miles and Huberman. The results show that the transparency of education management funds in Semarang City has not fully realized. Most schools still object to providing financial reports to outsiders. The accountability of education fund in Semarang City has not fully achieved. The existence of accountability report of institutions both in the form of activity and school budget already available. However, when viewed the statement given to anyone, it was not all schools provide and provide the report to the public.

Keyword. Activity and school budget; school reports; transparency; and accountability.

1. Background

The Act of the Republic of Indonesia Number 20 of 2003 on National Education System (Standar Nasional Pendidikan: SPN) article 51 states that the management of early childhood education units, primary education, and secondary education are implemented based on minimum service standards based on the principles of school or madrasah based management. Further clarified by Government Regulation Number 19 the Year 2005 on National Education Standards (Standard Nasional Pendidikan) article 49 that management of educational units at primary and secondary education levels implements school-based control as demonstrated by independence, partnership, participation, openness, and accountability.

When schools implement the principles of school-based management, institutions are authorized to manage schools, including the management of education funds. The
management of education funds should follow the general policies set by the government that are fairness, efficiency, transparency, and public accountability. It assumed that many schools had not implemented these principles in managing school funds.

Educational resources in the form of money or funds are a critical factor in the implementation of education. As stated by world-class marketing expert, Kotler et al. (1997: 3) which says that education fund is not everything, but with the availability of adequate resources educators and education personnel can do much to improve the quality of education. The low educational budget due to weak government revenues leads to low public productivity, and it is all a vicious cycle of poverty and people's backwardness.

Funding primary education using a public budget, then the management should be well done. For that reason, researchers are interested in conducting research related to the management of education funds with the focus on whether schools have managed education funds efficiently by following the principles of fairness, efficiency, transparency, and public accountability.

2. Method

The unit of analysis of this research is the school as an educational unit while the focus of this study is transparency and accountability of education funds. The population of this research is an elementary school and junior secondary school either public or private in Semarang City Central Java Province of Indonesia. The sample of the study were 20 schools.

The determination of the sample of the city was done purposively because the researcher lived in Semarang City to simplify the research process, as well as the judgment of the example, was done purposively with reason only known by the researcher alone. The focus of this study included a sensitive enough so that researchers have difficulty to retrieve data if they do not recognize one of the personnel at the destination school.

The research time was in the second semester of the academic year of 2010/2011, precisely between June-August 2011. It was by the research permission given by the Head of Education Office of Semarang City.
This research uses descriptive qualitative and qualitative approach. Meanwhile, the data analysis done with the following stages. (1) the result of interview, observation, and tracing of the document is written down to the memo so that the researcher can write the new idea and new perspective. (2) then the findings stated in the note are categorized, so that found relationships between problems. (3) the last is to conclude from the research findings.

3. Results and Discussions

Based on Government Regulation Number 38 the Year 2007 on the Division of Affairs between the Government, Provincial Government, and Regency or City Government, the funding of primary education is the authority of the Regency or City Government. It means that funding for primary school should mainly bear by the District or City Government.

The fact that based on data from sample schools shows that funding for elementary and junior secondary school was still highly dependent on the Central Government. Whereas School Operational Assistance (BOS: *Bantuan Operasional Sekolah*) is a temporary relief, which means that any time such assistance can be stopped or reduced. If the termination or reduction of the BOS occurs, the municipal government must prepare to fund of the primary education funding.

Justice in the implementation of education in the City of Semarang seen from the opening of schools to receive students from various groups and background is one positive thing that must maintain and improved. Elementary and Secondary Schools in Semarang City no longer exclusively accept students from specific groups, specific genders, individual tribes, individual races or certain religion. Even the schools that are organized by specific groups also receive students from different group. None of the school does accept students from economically disadvantaged groups.

But if justice was seen from the funding of education, it still feels less fair. Since most of the education funds are still dependent on the central government, which should be at schools run by the City Government most of the education funding borne by the city government. Moreover, the Government of Semarang City has had the Education Regulation Number 1 the Year 2007 on the Implementation of Education. It is mentioned that the compulsory education in the City of Semarang not only for nine-
years but already 12 years. Compulsory education in Semarang City is a nine-year basic education program and three years of secondary education to be followed by citizens on the responsibility of the Government and Local Government. One of the duties of the City Government of Semarang is providing education budget.

Implementation of education will work well if investment spending has fulfilled so that routine expenditure widely used for operational costs. Based on data from sample schools, the use of school revenues more widely used for functional expenditure. Thus, the profile of the use of education funds that mostly used for operational expenses shows the efficiency in the use of education funds.

More clearly the efficient use of education funds when viewed from the details of the use of operational resources. Most of which is 80% of administrative expenditure used for expenses directly related to teaching and learning process. This means that efforts to lead the quality of education are evident with the allocation of operational funds for teaching and learning process.

Although the salaries of civil servants in state schools not included in the school finances, the state schools still allocate funds to hire employees. It turns out that the intended salary is non-permanent teachers or teachers honorary and non-permanent employees or honorary employees. From this, it is possible that in public schools there is still a shortage of teachers or employees. But this is only a temporary assumption because to determine precisely there must be an analysis of the needs of teachers and staff in state schools.

Viewed from the use of operational expenditure is very encouraging because it turns out most of the functions used for shopping activities that has to do with teaching and learning activities. When further explored, the intended operational expenditure is to prepare the teaching preparation, practice in the classroom or outside the school, evaluation, and other student support activities. Operational funds used for events that have little to do with learning are small. This condition must maintain and where possible the operational expenditures associated with knowledge are continuously improved, as this is the key to improving the quality of education that is the use of education funds for activities related to teaching and learning.

It the responsibility of the school to prepare the accountability report of the school either in the form of School Activity Plan and Budget (RKAS) or School Balance as
stated in the Regulation of the Minister of National Education Number 19 Year 2007 that every educational unit should make School Activity Plan (RKS) (RKT), and School Activity and Budget Plan (RKAS).

The transparency of education management funds in Semarang City has not fully realized. Most schools still object to providing financial reports to outsiders. There are even schools that object to giving people who ask for school financial statements. When viewed from the number of instruments distributed compared to the number of devices filled and returned, it also appears that there is still a sense of concern from schools to provide school financial information to outside parties. Those who are willing to fill out the instruments are not all willing to give copies of their school financial statements; only two schools are eager to provide.

Accountability in the management of education fund in Semarang City has not fully realized. Judging from the existence of accountability report of school both in the form of Activity and School Budget already available. However, when viewed the statement given to anyone, it was not all schools provide and provide the report to the public.

There was none of the school who objected when there was a broader community requesting information about school finances. In contrary, the schools are willing to receive public funds of education funds from the government and the community. While the school is still willing to accept BOS or the teachers are even ready to receive the teachers' functional allowance provided by the District or City Government. The teachers are always willing to receive the professional compensation from the government there is no reason if the schools rejected to provide information to the community including school finances.

Schools that still attract contributions from parents and students should not only determine by private parties, such as schools, school committees, or foundations. It would be better if the external parties of parents and students are invited to counsel together to increase participation and transparency in determining the cost of education. Certain minority parties should also be invited to participate, for example, minorities seen from the economic and opposite side of the education side. These parties when actively involved will reduce the level of resistance in the implementation of school policies in the future.
4. Conclusions

The management of primary education fund in schools in Semarang City has not efficiently run yet. Justice in the management of education funds has not been fully operational, not however transparent, and not accountable yet. Judging from the allocation of education fund has happened efficiency.

To improve the justice, Semarang City of Government must increase the education budget to be able to fulfill most of the cost of education needs. It was because primary education is the authority of Semarang City Government. In particular the fulfillment of non-personnel operational funds both in public schools and private schools must meet from the Budget of Regional Income and Expenditure of Semarang City. This is not negotiable by the mandate of Government Regulation Number 48 the Year 2008 on Education Funding, let alone the Government of Semarang City has dared to stipulate in Local Regulation Number 1 the Year 2007 that compulsory education in the city of Semarang not only elementary and junior high school but until middle schools.

Efficient use of education funds needs to be maintained and enhanced. The responsibility for hiring employee both teachers and education personnel should be taken over by the Semarang City Government, so schools not burdened with salary expenditures including teachers’ salaries and non-permanent employees for public schools.

Transparency and accountability in the use of education funds should continue to be encouraged through increased participation of internal and external stakeholders. With increasing of stakeholder participation, it will open school managers from allergies related to school financial information.

To maintain the transparency and accountability there needs to be a policy from the education authority of the Education Office of Semarang City so that each school may only have a single financial system. This means that planning, management, and reporting in a classroom just one, there should be no double type of financial statements. Especially when the school has an economic system that is separate from the school committee’s financial system.

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CHAPTER III. FREE EDUCATION IN INDONESIA

A. The Financing for Quality Education In Srangen District in Central Java Province of Indonesia

Abstract. This research aims to know how much was the operating cost of preschool, elementary school, junior secondary school, senior secondary school, senior vocational school. Another aim to find out how much was grant from district budget for quality of education for free education. It was a qualitative research approach using the model of Miles and the Huberman. The unit analysis was education institution while the focus was the operational costs of education. Location of research is Srangen District in Central Java Province. The research conducted in September-December 2015. Research instrument were three researchers assisted by three assistants and informants as many as 30 people. The data collected through the Focus Group Discussion and documentation. The result shows as follow. The operational cost for preschool was 597,648 IDR, elementary school 947,573 IDR, junior secondary school 1,292,457 IDR, senior secondary school 2,328,917 IDR, and senior vocational school 3,602,754 IDR. District Government of Srangen required 120,387,196,019 IDR for quality free education. There were three suggestions. First, carried out socialization to wider stakeholders to get strong supports from the community. Second, conducted political approaches to members of the regional representative council to get strong supports from politicians. Third, should immediately be included in the budgeting cycle to get legal support.

Keywords: finance of education, the school of operational assistance, and quality of education.

1. Background

The Minister of Education and Culture of the Republic of Indonesia as the representative of the government echoed the free education for primary education either elementary or junior secondary school. Supporting the policy the government provides school operational assistance (Bantuan Operasional Sekolah) to elementary
education level. With this BOS and to support government programs on free education, schools should not charge fees from parents and community.

BOS has been provided by the Government of Indonesia through the Budget of National Revenue and Expenditure and continues to increase from year to year until 2015 BOS has reached 800,000 IDR per student per year for elementary school and 1,000,000 IDR per student per year for junior secondary school. In 2015 the government also gave BOS to senior secondary school and vocational high school of 1,200,000 IDR per student per year.

Based on the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 161 the Year 2014 on Technical Guidelines on the Use and Financial Accountability of School Operational Assistance Funds for Fiscal Year 2015, BOS was distributed equally for each school and the size of the school. It is different from BOS in previous years.

Small schools get special treatment from the government. Small classes are determined based on the number of students with less than 60 students. Special treatment gave two things. First, BOS funds provided as many as 60 students multiplied by 800,000 IDR for elementary school and increased by 1,000,000 IDR for junior secondary school. Second, the institutional assistance of 48,000,000 IDR per year for elementary school and 60,000,000 per year for junior secondary school.

It consistent with Ross and Levacic (1999: 39-41), that there are four components of an education funding formula: (a) initial allocation per pupil, (b) curriculum enrichment, (c) student supplementary need, and d) the local needs of the school.

Starting from 2015, senior secondary school graduates and equivalent (Sekolah Menengah Atas, Sekolah Menengah Kejuruan, Madrasah Aliyah) have got school operational assistance of 1,200,000 IDR per student per year. BOS for senior secondary school was a government program to support the implementation of the pilot program of 12 years compulsory education is affordable and quality. BOS for senior secondary school was a government program in the form of direct funding to public and private high schools to help meet the non-personnel school operational cost. BOS funding for senior secondary school was an aid fund. Therefore recipient schools still need funding from community participation that will be used to finance other operational needs.

The link between the quality of education and education finance always raises two questions. First, what should achieve through education and how best to do it. Second,
how much does it cost for an education program? The increase in financial support will also increase the quantity and quality of education in general (Johns, Morphet, and Alexander, 1983: 192).

Was the BOS of that size sufficient to meet the demands of quality education? It is clear that in many urban areas the amount of BOS was still complained by the school because the central government's BOS was perceived to be unable to meet the operational costs of the school. There was a desire from the Government of Sragen District to provide free and quality education, with the intention that the community not burdened by the cost of education of their children.

Unfortunately, the Local Government of Sragen District did not have a calculation base that can be accounted for academically. Whereas based on Government Regulation Number 38 the Year 2007 on Division of Affairs between the Government, Provincial Government, and District or City Government education is the responsibility of the district or city government. The local government should have calculated the cost of tuition so that it can use as the basis for various policymaking, especially education funding. For this reason, this research becomes essential to be done so that the first calculation of the operational cost of education is available.

Based on the above background, the problem formulation in this research were mention bellows. First, what was the amount of operational cost of education for kindergarten? Second, what was the amount of education operational cost for elementary school? Third, what was the amount of functional cost of schooling for junior secondary school? Fourth, what was the operational cost of education for senior secondary school? Fifth, what was the operational cost of education for vocational high school. Sixth, what was the amount of educational, operational support from the district budget?

Thus the purpose of this study was to know as follows. First, the amount of operational cost of education for the kindergarten level. Second, the amount of the operational cost of education for the elementary level. Third, the amount of the operational cost of education for the junior secondary level. Fourth, the number of functional costs of schooling for senior secondary school. Fifth, the number of operational costs of education for vocational high school for specific skill program. Sixth, the amount of schooling operational support from the district budget.
2. Method

This research was qualitative research applied Miles and Huberman models with the following analysis steps. First, taking data through interviews and discussions. Second, the results of meetings and subsequent discussions written into memos so that researchers can write new ideas and new perspectives. Third, then the findings outlined in the memo are categorized to find the relationship between the problems. Fourth, the last is to conclude from the research findings.

The unit of analysis of this research is the educational unit of kindergarten, elementary, junior secondary, senior secondary, and high vocational. The focus of this study was the operational cost of education. This research takes place in Sragen District in Central Java Province. The determination of Sragen District was done purposively with the reason that the researchers have access to obtain the required data. The study conducted in September-December 2015.

The beginning of this research done by applying to the Education Office of Sragen District as the authority of the education provider. Once permission is obtained, then efforts are made to establish intimacy through silaturrahim, to create privacy and trust.

The research instrument was three researchers who were assisted by three research assistants. The 30 informants were from principals, school supervisors and staff of the Sragen District Education Office, the Sragen District Education Council, the Regional Revenue and Asset Management Department, the principals, and the teachers from kindergarten, elementary, junior secondary, senior secondary and senior vocational schools. This study uses the Focus Group Discussion (FGD) model with the primary focus to discuss the operational cost of education. Participants were divided into five groups and in each team led by researchers or assistants researcher. To maintain the neutrality of the result of the operational costs on each group, the elements of the District Education Office, the Education Council, and the Regional Revenue and Asset Management Agency included in each category. Data were also obtained through searching of education data and education budget in 2015.

FGDs were conducted in two stages. First, the first phase held on 19-20 October 2015 which has resulted in a temporary result. The second step to get a more realistic
effect done on 24-25 November 2015 to obtain the outcome of each group. Based on both phases of the FGD, the researcher conducted a review to get the last result.

After obtained the results of the operational cost of education each level, when compared with the amount of BOS received per student per year both from the Central Government and Provincial Government to know the difference between the required with the accepted. The contrast of the required calculation with the received from the BOS can be identified the number of operational costs that must bear by the Government of Sragen District. For senior high school and vocational schools, because there was no BOS, it was necessary to discuss how much the operational costs to be borne by the parents and how much aid can be spent by the District Government.

3. Results and Discussions

In summary, the calculation of the operational cost of education according to education level in Sragen District can see in the picture below. The higher the education level, the higher the operational cost of training required. The operational cost of quality education in kindergarten level was 597,648 IDR, the elementary level was 947,573 IDR, the junior secondary level was 1,292,457 IDR, the senior secondary level was 2,328,917 IDR, and the senior vocational level was 3,602,754 IDR.

From the data indicate that level of kindergarten education requires costing only 17% of the cost necessary for superior vocational training, elementary level charged 26% from senior vocational school, junior secondary value 36% from vocational high school. Meanwhile, the senior secondary education cost 65% from senior vocational, as seen in figure 1.
Figure 1. Result of school operation for all level of education

**TK**: Taman Kanak-Kanan (Kindergarten)

**SD**: Sekolah Dasar (Elementary School)

**SMP**: Sekolah Menengah Pertama (Junior Secondary School)

**SMA**: Sekolah Menengah Atas (Senior Secondary School)

**SMK**: Sekolah Menengah Kejuruan (Senior Vocational School)

Based on the results of calculating the operational cost of education at all levels of education based on the national standard of education, the most substantial allocation was on the rule of the educational process. It was very natural because the core of education is the process of learning in the classroom. The next most significant allocation is the standard of assessment and measure of educational infrastructure facilities. At senior vocational level, education process standard dominates 55% of education operational cost allocation. A summary of the education functional cost allocation of each level according to national education standard can be seen in table 1 below.

**Table 1**

<table>
<thead>
<tr>
<th>National Education Standards</th>
<th>TK</th>
<th>SD</th>
<th>SMP</th>
<th>SMA</th>
<th>SMK</th>
<th>Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Content Standard</td>
<td>10%</td>
<td>3%</td>
<td>5%</td>
<td>7%</td>
<td>1%</td>
<td>5%</td>
</tr>
<tr>
<td>2. Process Standard</td>
<td>15%</td>
<td>32%</td>
<td>23%</td>
<td>15%</td>
<td>55%</td>
<td>28%</td>
</tr>
</tbody>
</table>

92
3. Evaluation Standard  
2%  11%  17%  23%  13%  13%

4. Graduate Competence Standard  
2%  6%  6%  7%  4%  5%

5. Teacher and Education Personnel Standard  
3%  2%  25%  1%  4%  7%

6. Facilities and Infrastructure Standard  
13%  10%  11%  17%  4%  11%

7. Management Standard  
12%  4%  4%  5%  7%  6%

8. Financing Standard  
44%  31%  9%  25%  11%  24%

To realize a quality education, it requires a higher cost than just a free school. A free school in question is the parents of students, guardians, and the community does not need to pay tuition fees that had translated borne from the cost of BOS from the central government. Then the free quality school in this study needs to get additional budget support from the Sragen District.

Meanwhile, BOS from Central Government and Provincial Government was not enough to realize free and quality education. Therefore the Government of Sragen District should provide operational education assistance to all schools based on per student per year calculation. Where possible, education assistance needs to be provided based on a small number of pupils, remote school locations, or specific school needs.

If the Government of Sragen District allows free and qualified education to fulfill the compulsory nine-years primary education (elementary school and junior secondary school) by Government Regulation Number 48 the Year 2008 then in the District Budget of Sragen in 2016 should be allocated for education operational support of 17.708.759.364 IDR.

If the local Government of Sragen wishes free and quality education to meet the compulsory education of 12 years (from kindergarten to senior secondary), then it is necessary district budget in the year 2016 equal to 91,521,543,466 IDR.

If the local Government of Sragen requires free and quality education to fill all levels of education (from kindergarten to senior vocational), then it is necessary district budget in the year 2016 of 120.387.196.019 IDR, as seen on table 2.

Table 2

Additional Needs of Sragen Education Operational Costs

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<table>
<thead>
<tr>
<th>Description</th>
<th>TK</th>
<th>SD</th>
<th>SMP</th>
<th>SMA</th>
<th>SMK</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. National BOS</td>
<td>0</td>
<td>800.000</td>
<td>1.000.000</td>
<td>1.200.000</td>
<td>1.200.000</td>
</tr>
<tr>
<td>3. Provincial BOS</td>
<td>0</td>
<td>30.000</td>
<td>50.000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>4. Sub Total 2+3+4</td>
<td>-</td>
<td>830.000</td>
<td>1.050.000</td>
<td>1.200.000</td>
<td>1.200.000</td>
</tr>
<tr>
<td>5. Need for Annual BOS Top-up</td>
<td>597.648</td>
<td>117.573</td>
<td>242.457</td>
<td>1.128.917</td>
<td>2.402.754</td>
</tr>
<tr>
<td>6. Number of Students</td>
<td>18.668</td>
<td>78.049</td>
<td>35.191</td>
<td>9.133</td>
<td>26.429</td>
</tr>
<tr>
<td>8. Need for Basic Education from District Budget (9 years free education)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>17.708.759.364</td>
<td></td>
</tr>
<tr>
<td>9. Need for Basic and Middle Education (12 years free education)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>91.521.543.791</td>
</tr>
<tr>
<td>10. Total Need for District Budget</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>120.387.196.019</td>
</tr>
</tbody>
</table>

4. Conclusions

Conclusions. First, free and quality education in Sragen District can be shared by various parties namely the Central Government, Provincial Government, and District Government. The cost for free and quality education at kindergarten level was 597,648 IDR, the elementary level was 947,573 IDR, the junior secondary level was 1,292,457 IDR, the secondary level was 2,328,917 IDR, and the senior vocational level was 3,602,754 IDR.

Secondly, after comparing the calculated with BOS from the Central Government and BOS from the Provincial Government. The cost of free and quality education need top-up for kindergarten was 597,648 IDR per student per year. For elementary was 117,573 IDR per student per year. For the junior secondary was 242,457 IDR per student per year. For the senior secondary was 1,128,917 IDR per student per year, and for high vocational was 2,402,754 IDR per student per year.
Third, if the Government of Sragen District wants free and quality education to fulfill compulsory primary education of nine-years, then it costs 17,708,759.364 IDR. If he wants free education and quality to comply with the mandatory school of secondary education for 12 years, it will cost 91,521,543,466 IDR. If he wants free education and quality to fill all levels of education, it requires 120,387,196,019 IDR.

Recommendation. First, it needs to be socialized to broader stakeholders such as parents, community leaders, educational leaders, and academics to gain strong support for the realization of the goal of free and quality education.

Secondly, it is necessary to make a personal and political approach to the members of the Regional Representative Council (Dewan Perwakilan Rakyat Daerah) of Sragen District to gain strong support in budget discussions to realize free and quality education.

Third, if the first and second steps have been successful, then they must be immediately included in the cycle of education budgeting and included in the education policy which is continued by the Sragen District Head. Thus, the legality of achieving free and quality education has the power of Act and obtain formal budget support.

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Regulation of the Minister of National Education Number 69 Year 2009 dated 5 October 2009 concerning Standard of Nonpersonal Operational Expenses Year 2009 for Primary School / Madrasah Ibtidaiyah (SD / MI), Junior Secondary School / Madrasah Tsanawiyah (SMP / MTS), Senior Secondary School / Madrasah Aliyah (SMA / MA), Vocational Secondary School (SMK), Elementary School of Extraordinary (SDLB), Junior Secondary School of Extraordinary (SMPLB), and Senior Secondary School of Extraordinary (SMALB).


The Regulation of Education and Culture Minister of the Republic of Indonesia Number 60 the Year 2011 on Prohibition of Tuition Fee on Primary School and Junior High School.

Note. This article based on research done by Nurkolis, Yovitha Yuliejantiningsih, and Suwarno Widodo in 2016 funded by Universitas PGRI Semarang. They are a senior lecturer in Postgraduate Program in Education Administration / Education Management
Program which among others teach Education Financing in Indonesia, nurkolis@upgris.ac.id, and nurkolis@gmail.com.

B. The Model of Free Education in Karanganyar District in Central Java Province of Indonesia

Abstract. The purpose of this article is to find out the amount of operational cost for education at kindergarten, elementary, junior secondary, senior secondary, and senior vocational school. Another aim is to find out how the amount of operational funding for education needs to be prepared by the District Government of Karanganyar to cover the lack of operational funding of education allocated by the Central Government. The operation cost of kindergarten was 751,534 IDR, elementary was 1,109,758 IDR, junior secondary was 1,405,817 IDR, senior secondary was 2,264,374 IDR, and senior vocational was 3,535,344 IDR. The results of this research can be used by the District Government of Karanganyar as a basis for policy making in providing educational support of operating costs.

Keyword. Operation costs of education, school operational assistance, local governments, and policy making.

1. Background

Based on Act Number 23 the Year 2014 on Regional Government that primary education becomes the responsibility of the District or City Government so that funding for primary education is also their responsibility. Meanwhile, secondary education is the responsibility of the Provincial Government. Since 2005 the central government has provided school operational assistant (BOS=Bantuan Operasional Sekolah) for primary education, and for the past two years, the government has also offered BOS for senior secondary education and vocational high school, although it has not maximized. But for schools that want to go beyond educational outcomes above national standards of education by Government Regulation Number 13 the Year 2015 on the second amendment to Government Regulation Number 19 the Year 2005 on
National Education Standards (SNP=Standar Nasional Pendidikan), the number of BOS from the Central Government has not been sufficient.

BOS from the central government to finance the eight standards of educations. Those standards are graduate competency standards, content standards, process standards, assessment standards, teacher and education personnel standards, equipment and infrastructure standards, management standards, and financing standards as outlined in Act Number 20 the Year 2003 on National Education System.

The district or city government must meet the operational cost of education for primary education. Meanwhile, the fulfillment of the operational costs of secondary education is the responsibility of the provincial government. Many schools feel that BOS is from the central government based on Regulation of Ministry of National Education Number 69 the Year 2009 also adjusted not sufficient.

Currently, the Government of Karanganyar District is facing the problem that did not have yet the standard operating cost of education for each level of education. In fact, the local Government of Karanganyar plans to provide educational assistance for each student within one year. It is, therefore, necessary to determine the standard of operating costs of the education.

The purpose of this study is to know the amount of operational cost of education of kindergarten, elementary, junior secondary, senior secondary, and high vocational in Karanganyar District (for general school and madrasah). Another purpose is to know the number of operational education costs that need to be prepared by the Government of Karanganyar District to cover the shortcomings of BOS from the Central Government.

The output of the study is the standard of education cost of kindergarten, elementary, junior secondary, senior secondary, and high vocational in Karanganyar District. Other productions are to obtain standard cost results allocated by the government of Karanganyar District to cover the shortfall of BOS from the Budget of Regional Revenue and Expenditure (APBD). The result of this study as the basis for making education financing policy by the government of Karanganyar District in providing the operational cost of education of kindergarten, elementary, junior secondary, senior secondary, and high vocational in Karanganyar District levels.

Based on the above conditions, it is essential to research the form of training calculation of education operational costs for the Government of Karanganyar District can get a precise standard count as a reference in allocating education budget.
2. Method

The selection of the schools to do calculations of the operational cost of education based on the midle standard of the school. The appointed teams are teachers and principals from education units that represent the average district cost. It is to avoid the tendency of count results that are too high or too low. Because the results of this calculation will become the general reference that applies on average in Karanganyar District.

The calculation held for two days with a total of 40 participants consisting of 7 people for each level of education plus five people from the Education Office Karanganyar District. On the first day begins with FGD (Focus Group Discussion) to get the unit price agreement as the basis for calculating education cost according to Regulation of Karanganyar District Number 56 the Year 2015 on Standard Cost Budget Year 2016.

Once the unit price is known, the did the calculation using certain format. Facilitator accompanies each team on each level of education to calculate the operational cost of education. During the mentoring process, there was also discussion and dialogue between the participants and between facilitators. The results of the calculations from each level are presented to get input from other groups, from the education office, and the facilitator.

3. Results and Discussions

a. Operational Cost of Education Per Educational Level

The calculation of the operational cost of education in Karanganyar District as a whole seen in figure 1. At the lowest value was kindergarten of 751,534 IDR, elementary of 1,109,758 IDR, the junior secondary of 1,405,817 IDR, the senior secondary was 2,264,374 IDR, and senior vocational was 3,535,344 IDR. It is in line with the theory that the higher the education level, the more expensive the cost of education.

Especially for senior vocational school, the cost of education is more expensive compared to senior secondary school due to several factors. First, requires more practice tools at a more high price. Second, more practice learning activities compared to theory. Third, the number of pupils per group of fewer learners. Fourth, the existence of industrial practices outside of school.
Figure 1. Operational Cost of Education by Level

The above calculation is higher than the standard issued by the National Education Standards Agency (BSNP=Badan Standard Nasional Pendidikan) as stipulated in the Regulation of the Minister of Education and Culture Number 69 the Year 2009 adjusted for inflation and 7% price increase, to obtain extrapolation results in 2017 such as in figure 2.

Figure 2. Operation Cost of Education According to Adjusted BSNP Calculation

The difference between the calculations of the devotees with BSNP is entirely consistent, except for the senior vocational level of increase there is an anomaly as shown in Figure 3.
Figure 3. Deviation between District Calculation and BSNP Calculation Adjusted by 7%

In detail, the calculation of the operational costs of education per level of education described as below.

1) Operational Cost of Education at Kindergarten Level

Kindergarten education level in Karanganyar District has an average of 2 learning group (rombel=rombongan belajar). Each learning group contains 20 students. Thus the total number of students in kindergarten was 40 student. The number of teachers including principals in kindergarten averaged four people.

Based on the calculation result, at kindergarten level requires the operational cost of 751,534 IDR per year per student or 62,628 IDR per month per student. If detailed according to eight educational standards, then the results can be seen in Figure 4.
2) Operational Cost of Education at Elementary School Level

An elementary school in Karanganyar District on average have six learning groups (rumble). Each learning group contains 22 students. Thus the total number of students the elementary school was 132 students. The number of teachers including principals at elementary school averages eight people.

Based on the calculation result, elementary school level requires the operational cost of 1,109,758 IDR per year per student or 92,480 IDR per month per student. If specified according to eight educational standards, then the results can be seen in Figure 5.
3) **Operational Cost of Education at Junior Secondary School Level**

Junior secondary school in Karanganyar District have an average of 14 learning group (rumble). Each learning group contains 30 students. Thus the total number of students in junior secondary school or was 420 student. The number of teachers including principals at elementary school level averages 25 people.

Based on the calculation result, the junior secondary school requires the operational cost of 1,405,817 IDR per year per student or 117.151 IDR per month per student. If specified according to eight educational standards, then the results can be seen in Figure 6.

![Figure 6. Operation Cost of Education at Junior Secondary School Level](image)

4) **Operational Cost of Education at Senior Secondary School Level**

Senior secondary school level of education in Karanganyar District has an average of 22 learning group (rombel). Each learning group contains 35 students. Thus the total students in the senior secondary school were 770 students. The number of teachers including principals at high secondary school averages 52 people.

Based on the calculation result, senior secondary level requires the operational cost of 2,264,376 IDR per year per student Rp. 188,698 IDR per month per student. If detailed according to eight educational standards, then the results can be seen in Figure 7.
5) Operational Cost of Education at Senior Vocational School Level

Senior vocational education level in Karanganyar District on average have 16 learning groups (rombel). Each learning group contains 24 students. Thus the total students in vocational high school or were 384 students. The number of teachers including principals in senior vocational education averages 32 people.

Based on the calculation result, senior vocational level requires the operational cost of 3,535,344 IDR per year per student or 294,612 IDR per month per student. If detailed according to eight educational standards, then the results can be seen in Figure 8.

Figure 8. Operation Cost of Education at Senior Vocational School Level
b. Operational Cost of Education from District Budget

1. Calculation of Operational Cost of Education from District Budget

Lack of functional costs per student per year can determine by comparing the results of the operational cost calculation of this educational unit with the School Operational Assistance (BOS). The Education Operational Assistance (BOP) provided by the central government can also compare to district government operational assistance. For example, the calculation of the operational cost of kindergarten was 751,534 IDR while the BOP of the Central Government or District of 600,000 IDR then a known deficiency of 151,534 IDR per student per year. Similarly, calculations for other educational levels performed the same calculation process.

<table>
<thead>
<tr>
<th>No</th>
<th>Sources of Funds</th>
<th>TK/RA</th>
<th>SD/MI</th>
<th>SMP/MTs</th>
<th>SMA/MA</th>
<th>SMK/MAK</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Calculation Result of Operational Cost</td>
<td>751,534</td>
<td>1,109,758</td>
<td>1,405,817</td>
<td>2,264,376</td>
<td>3,535,344</td>
</tr>
<tr>
<td>2</td>
<td>National BOS</td>
<td>600,000</td>
<td>800,000</td>
<td>1,000,000</td>
<td>1,400,000</td>
<td>1,400,000</td>
</tr>
<tr>
<td>3</td>
<td>District BOS</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>4</td>
<td>Sub Total 1,2,3</td>
<td>600,000</td>
<td>800,000</td>
<td>1,000,000</td>
<td>1,400,000</td>
<td>1,400,000</td>
</tr>
<tr>
<td>5</td>
<td>Need Top-up Annual/Student</td>
<td>151,534</td>
<td>309,758</td>
<td>405,817</td>
<td>864,376</td>
<td>2,135,344</td>
</tr>
</tbody>
</table>

2. Operational Cost of Education from District Budget

From the above differences, it calculated the shortage of functional cost of education per level of education that is by multiplying the difference between the results of BOS calculation by a team with BOS; they increased by the number of students per level of education. For example, the lack of operational costs for elementary school was 309,750 IDR per person per year. The number of elementary school students in Karanganyar District was 81,377 people, known that the shortage of operational cost of the primary level was 25,207.176.766 IDR. Similarly, the need for another level of education is done the same calculation procedure. The need for the operational cost of education per unit is seen in table 2.
Table 2. Needs of Operational Costs Up to Secondary Education

<table>
<thead>
<tr>
<th>No</th>
<th>Description</th>
<th>TK/RA</th>
<th>SD/MI</th>
<th>SMP/MTs</th>
<th>SMA/MA</th>
<th>SMK/MAK</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Number of Students</td>
<td>40,035</td>
<td>81,377</td>
<td>38,026</td>
<td>13,639</td>
<td>13,598</td>
</tr>
<tr>
<td>2</td>
<td>Need Annual/Student Top-up</td>
<td>151,534</td>
<td>309,758</td>
<td>405,817</td>
<td>864,376</td>
<td>2,135,344</td>
</tr>
<tr>
<td>3</td>
<td>Need Top-up Each Level</td>
<td>6,066,663</td>
<td>25,207</td>
<td>15,431,597</td>
<td>11,789, 29,036,407,71</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Need Top-up of Basic Education</td>
<td>46,705,437,698</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Need Top-up of Middle Education</td>
<td>87,531,069,674</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Based on table 2 it is known that if the Government of Karanganyar District wants to free all education costs borne by the community up to the basic education level, then it takes a fund of 46,705,437,690 IDR. If the Government of Karanganyar District wishes to bear all the tuition fees up to the secondary education level, then it takes a fund of 87,531 / 069,647 IDR.

4. Conclusions

Based on the results of the above study then some things that need to be followed up. Firstly, it is necessary to calculate routinely every year so that it can be known the need for the operational cost of education. Therefore, the Education Office of Karanganyar District needs to be proactive to invite the team to the operational cost of education.

Secondly, the calculation result is used as the basis by the Government of Karanganyar District to allocate additional fund for education from Regional Budget. For schools to use this institutional, operational aid, the Karanganyar District Education Office needs to make technical guidelines for the allocation of such funds.

Third, schools as recipients of education operational support should be full of responsibility in using the grants. So each semester needs to make accountability reports on the use of functional education funds as a form of transparency and accountability.
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Note. This article based on research done by Nurkolis, Yovitha Yuliejantiningsih, and Sunandar in 2016 funded by Universitas PGRI Semarang. They are a senior lecturer in Postgraduate Program in Education Administration/ Education Management Program which among others teach Education Financing in Indonesia, nurkolis@upgris.ac.id, and nurkolis@gmail.com.

C. Free Education and Commitment of District Head: Lesson Learnt from Batang District, Central Java Province of Indonesia

Abstract. The objectives of this research are to acknowledge two things. First, the operational cost of education for elementary school, junior secondary school, senior secondary school, vocational high school. Second, the fund for the operational cost of
schooling from district budget of Batang to govern free education. It was applied research using focus group discussion model. Research instrument consists of researchers, assistant researchers, and 35 informed. Research result shows as follow. The operational cost of education for elementary school was 738.520 IDR; the junior secondary school was 1.087.101 IDR, senior secondary school of science was 1.688.544 IDR, vocational high school of technical was 2.292.936 IDR. The fund for the operational cost of education from district budget of Batang to govern free education up to junior secondary school was 20.446.217.472 IDR. If district government wanted to govern free education up to senior secondary school and vocational school needs 36.380.997.128 IDR.

**Keyword.** Free education; operation cost of education; school funding; and parents participation.

1. Background

The government through the Minister of Education and Culture wanted free education for primary education. In supporting the policy, the government provides school operational assistance (BOS) for elementary and junior secondary education. BOS continues to increase from year to year, and up to 2013 this BOS has reached 580,000 IDR per student per year for elementary school and 710,000 IDR per student per year for junior secondary school. The BOS intended to support government programs on free education and schools should not charge fees from parents.

In reality, this condition complained by the school because the BOS from the central government felt unable to meet the needs of school operating costs. With the free education policy, the school should not attract or collect tuition fees from parents as community participation. Under such conditions, the only way in which the school uses BOS to cover all the school's needs. The risk that will occur is that schools decrease school activities that have cost implications. Such practices are feared to threaten efforts to achieve the quality of education.

On the other hand, the local government is also reluctant to provide school operational assistance, whereas based on Government Regulation Number 38 the Year 2007 on the Division of Affairs between the Government, Provincial Government, and Regency or City, education is the responsibility of the district or city government.
The primary reason for the reluctance of local government is that there is no reliable foundation because in the last six years there has been no operational cost calculation for elementary and junior secondary school. As such, this research becomes very much done as a basis for making education operational assistance policy to school in primary education level.

Article 46 paragraph 1 of Act Number 20 the Year 2003 on education funding states that education funding is a shared responsibility between the central government, local government, and the community. Article 11, paragraph 2 states that the central government and regional governments shall ensure the availability of funds for the implementation of education for every citizen aged seven to fifteen years. Article 9 states that the community is obliged to provide resources support in the provision of education.

Government Regulation Number 48 the Year 2008 on education funding states that education funding in basic education units run by the government is the responsibility of the government while education funding held by the district or municipal governments is the responsibility of the district government.

If the education fund from BOS is not sufficient, who should cover the shortfall? Supposedly the parents of the students and the community can help him but with the release of Regulation of Ministry of National Education Number 60 the Year 2011 on the Prohibition of Tuition Fee on Primary and Secondary Schools. Also Regulation of Ministry of National Education Number 44 the Year 2012 on Charges and Donations Tuition Fee on Basic Education Unit of society is no longer able to participate in funding education.

Thus the district or city governments are required to meet the shortage of tuition fees other than the central government BOS. The problem is the district or city government does not have a mature count of how the operational costs of education for each level of education. Regulation of the Minister of National Education Number 69 the Year 2009 which determines the amount of non-personnel education operational costs is not valid.

Based on the above explanation, this study aims to find out. First, the amount of education operational costs for the elementary school. Second, the amount of schooling operational costs for the junior secondary school. Third, the amount of schooling operational costs for the senior secondary school. Fourth, the amount of
functional cost of education for Senior Vocational School of Technical Skill, and (e) the amount of operational cost of education to be borne by Batang District Budget.

2. Method

This research includes qualitative research applied. The unit of analysis of this study is an elementary school, junior secondary school, senior secondary school, and vocational high school. The focus of this study is the operational cost of education. This research takes place in Batang District of Central Java Province. The survey conducted from June to August 2013.

The research instruments were the researchers themselves who were assisted by two research assistants. Researchers and researcher assistants supported by 35 informants from principals, school supervisors and staff of the Batang District Education Office, the Batang District Religious Office, and education stakeholders such as the Education Council and Birou of District Planning Development. This research uses Focus Group Discussion (FGD) model with the primary focus to discuss the need for the operational cost of education on each level of education.

To obtain the operational cost of education each level did with four steps. First, the introduction of a one-day counting technique to collect preliminary data such as Bupati Batang Regulation Number 69 the Year 2012 and School Budget and Activity Plan (RKAS=Rencana Kegiatan and Anggaran Sekolah) from each level. Secondly, there was a focus group discussion which involved 35 people. Participants were divided into four groups and in each team led by researchers or researcher assistants. Maintaining the neutrality of the operational costs of each level of education, the elements of the Office of Youth and Sports Education, Ministry of Religious Affairs and stakeholders from outside the school included in each group.

Thirdly, the output of education operational costs for each FGD result is then validated into the planning section of the Youth and Sports Education Department to get realistic results. Fourth, the validation results compared with the amount of BOS, and other sources received per student per year so that the difference between the required with the accepted. Finally, the difference of the required calculation with the acquired from the BOS can be known the number of operational costs that must bear by the government of Batang District.

3. Results and Discussion
The result of the cost of operational education for the elementary school exactly per year after being validated with the Education Office of Youth and Sports was 738,520 IDR.

The results also indicate that the amount of operational cost of the education level of elementary school is higher than the BOS received by the institution of 580,000 IDR a year. It means that the implementation of the education process has not been able to run optimally because the funding needs can not met. Therefore Batang regency government is obliged to fulfill the shortage.

The result of the cost of the operational cost of education for junior secondary school exactly the year after validated with the Office of Youth and Sports Education was 1,087,101 IDR.

The results of this study indicate that the amount of operational cost of education for junior secondary school was higher than the BOS received by the institution of 710,000 IDR per year. It means that the implementation of the education process has not been able to run optimally because the funding needs cannot meet. Therefore Batang District Government is obliged to fulfill the shortage.

The result of the cost of operational education for senior secondary school for science in a year after being validated with the Education Office of Youth and Sports was 1,688,544 IDR.

The results of this study indicate that the amount of operational cost of education for senior secondary school for science was higher than the BOS received by the institution of 1,000,000 IDR a year. It means that the implementation of the education process has not been able to run optimally because the funding needs cannot meet.

The result of the cost of operational cost of education for the senior vocational school of the technical program per year after being validated with the Education Office of Youth and Sports was 2,292,936 IDR.

The results of this study indicate that the amount of operational cost of education for the senior vocational school of the technical program was higher than the BOS received by the institution of 1,000,000 IDR a year. It means that the implementation of the education process has not been able to run optimally because the funding needs cannot meet.
Because the fulfillment of the operational costs of secondary education is not the responsibility of the district government, the shortcomings can still bear by the parents or the community. However, if the Government of Batang District has a program for the implementation of free education from primary education to secondary school, the local government needs to meet it from the district budget. The educational cost of each level seen in the graph below.

![Bar Chart](image)

**Figure 1. Amount of Operational Cost of Education from Elementary to Senior Vocational School**

Based on Government Regulation Number 38 the Year 2007 on the Division of Affairs between the Government, Provincial Governments, and District or Municipal Governments that the education affairs for which the district or city government is responsible are basic education, the underlying lack of basic education operational costs must be met from the Batang District Budgets.

The amount of district budget to fulfill compulsory education program of nine-years of primary education by Government Regulation Number 48 the Year 2008 on Education Funding was 20,446,217,472 IDR. Details of the funding needs of the district budget seen in the table below.

**Table 1 The Need of APBD Funds for the Implementation of Free Basic Education**

<table>
<thead>
<tr>
<th>Level</th>
<th>BOSP Propose</th>
<th>BOS National</th>
<th>BOS Province</th>
<th>Minus</th>
<th>Number of Students</th>
<th>Total (IDR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Elementary school</td>
<td>738.520</td>
<td>580.000</td>
<td>30.000</td>
<td>128.520</td>
<td>78.582</td>
<td>10.099.358.640</td>
</tr>
<tr>
<td>Junior Secondary School</td>
<td>1.087.101</td>
<td>710.000</td>
<td>50.000</td>
<td>327.101</td>
<td>31.632</td>
<td>10.346.858.832</td>
</tr>
</tbody>
</table>
If the Government of Batang Regency wants to make free education at primary and secondary education level, the required district budget fund of 36,380,997,128 IDR. Details of the funding needs of the district budget seen in the table below.

<table>
<thead>
<tr>
<th>Jenjang</th>
<th>BOSP Propose</th>
<th>BOS National</th>
<th>BOS Province</th>
<th>Minus</th>
<th>Number of Students</th>
<th>Total (IDR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Elementary School</td>
<td>738,520</td>
<td>580,000</td>
<td>30,000</td>
<td>128.520</td>
<td>78.582</td>
<td>10,099,358,640</td>
</tr>
<tr>
<td>Junior Secondary Scool</td>
<td>1,087,101</td>
<td>710,000</td>
<td>50,000</td>
<td>327.101</td>
<td>31.632</td>
<td>10,346,858,832</td>
</tr>
<tr>
<td>Senior Secondary School- Science</td>
<td>1,688,544</td>
<td>1,000,000</td>
<td>0</td>
<td>688.544</td>
<td>7.728</td>
<td>5,321,068,032</td>
</tr>
<tr>
<td>Senior Vocational Schoo-Technical</td>
<td>2,292,936</td>
<td>1,000,000</td>
<td>0</td>
<td>1,292.936</td>
<td>8.209</td>
<td>10,613,711,624</td>
</tr>
</tbody>
</table>

| Grand Total (IDR)                   | 36,380,997,128 |

4. Conclusions

Conclusions. Some findings that drawn from the results of this study are as follows. First, the operational cost of education level elementary school was 738,520 IDR in a year. The elementary school also received local BOS from the Central Java Provincial Government of 30,000 IDR in a year. It means that BOS allocated from the central government of 580,000 IDR per year is not sufficient to meet the operational cost of education in elementary school. The lack was 128,520 IDR per year must fulfill by district budget of Batang.

Secondly, the operational cost of junior high school education was 1,087,101 IDR a year. The junior secondary school also got local BOS from Central Java Provincial Government of 50,000 IDR a year. It means that BOS allocated from the central government of 710,000 IDR per year was not sufficient to meet the educational cost of education in junior secondary school. The lack of 327,101 IDR per year must be fulfilled by district budget of Batang.
Third, the operational cost of education of senior secondary school was 1,688,544 IDR a year. Level of high secondary school did not get local BOS from Central Java Provincial Government. It means that BOS allocated from the central government of 1,000,000 IDR per year is not sufficient to meet the operational cost of education in senior secondary school for the science program. The lack of 688,544 IDR per year must bear by parents or students of society.

Fourth, the operational cost of education of senior vocational school especially technical program of 2,292,936 IDR a year. High vocational school level did not get local BOS from Central Java Provincial Government. It means that BOS allocated from the central government of 1,000,000 IDR per year was not sufficient to meet the operational cost of education in senior vocational school for the technical program. The lack of 1,292,936 IDR per year must bear by parents or students of society.

Fifth, the fulfillment of the primary education operational cost of primary education to provide free primary school required from the Batang district budget of 20,446,217,472 IDR. If the Government of Batang District wants to bear all the operational costs of education for primary and secondary education level, then the necessary funds are both public and private schools was 36,380,997.128 IDR.

Suggestion. Suggestions in this study are as follows. First, the Office of Youth and Sports Education immediately disseminates and communicates the results of this research to various related parties. Especially to the Bupati, DPRD (Regional People's Legislative Assembly), Bappeda (Regional Planning and Development Board), and DPPKAD (Revenue Office for Financial Management and Asset Area) Batang Regency.

Secondly, DPPKAD and Bappeda of Batang District immediately make measurements of regional financial capability so that it decided whether it will only cover the fulfillment of the operational cost of education level or includes a secondary education level.

Third, the decision of the previous step is outlined in the planning document this year and the coming years and described in the form of District Head Regulation or District Head Decree on education operational cost support from Batang District Budget. The next step, the Batang District Youth, and Sports Education Department are to review and evaluate the process of distributing the operational cost of education and its use to be effective and to meet the benefit principle.
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Regulation of the Minister of National Education Number 69 the Year 2009 dated 5 October 2009 concerning Standard of Nonpersonal Operational Expenses Year 2009 for Primary School / Madrasah Ibtidaiyah (SD / MI), Junior Secondary School / Madrasah Tsanawiyah (SMP / MTS), Senior Secondary School / Madrasah Aliyah (SMA / MA), Vocational Secondary School (SMK), Elementary School of Extraordinary (SDLB), Junior Secondary School of Extraordinary (SMPLB), and Senior Secondary School of Extraordinary (SMALB).

Note. This article based on research done by Nurkolis and Yovitha Yuliejantiningsih in 2013 funded by Universitas PGRI Semarang. They are the senior lecturer in Postgraduate Program in Education Administration / Education Management Program which among others teach Education Financing in Indonesia, nurkolis@upgris.ac.id, and nurkolis@gmail.com.
GLOSARIUM

Anggaran Pendapatan dan Belanja Negara (APBN) means the revenues and expenditures of the Government of the Republic of Indonesia determined annually by the Act.

Anggaran Pendapatan dan Belanja Daerah (APBD) means revenue and expenditure of Regency and City Government in Central Java Province which is determined every year based on the Regional Regulation.

Komisi Pemberantasan Korupsi (KPK) is an independent commission established to prevent and combat corruption in Indonesia based on Act Number 30 Year 202 on Eradication of Corruption.

Pengembangan Keprofesian Berkelanjutan (PKB) or Continuous Professional Development is a government program to improve the professionalism of teachers and education personnel continuously and sustainably.

Taman Kanak-Kanak (TK) or called Kindergarten is the education given to students aged up to 6 years old before the go to elementary school.

Sekolah Dasar (SD) is the education given to students aged 7-12 years after they finish the right kindergarten education (Taman Kanak-Kanak, TK).

Sekolah Menengah Pertama (SMP) is the education given to students aged 13-15 years after they complete elementary school (Sekolah Dasar, SD). The equivalent of junior high school is Madrasah Tsanawiyah (MTs) which is equal education junior secondary school which is under the responsibility of Ministry of Religion Affairs.

Sekolah Menengah Atas (SMA) is the education given to students aged 16-18 years after they finish junior secondary school (Sekolah Menengah Pertama, SMP). The equivalent of SMA is Vocational High School (Sekolah Menengah Kejuruan, SMK) that provides vocational education. The equivalent of SMA and SMK is the Aliyah
Madrasah (MA) which is under the responsibility of the Ministry of Religious Affairs.

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