

# **THE MAP MODEL OF REGION/CITY EDUCATIONAL FUNDING IN DISTRICT AUTONOMY CONTEXT**

By:

Dr. H.Johar Permana,MA.,Dr.Danny Meirawan,M.Pd.,Cepi Triatna,S.Pd.,M.Pd.

## **Abstract**

PP (Government Regulation) 48/2008 about Education Funding reveals that it becomes government concern, especially for 9 years of base educational which are having two concern: operational and investment cost. However, how much proportion for each cost in this education funding is still unknown clearly yet. Concerning to that problem, the aim of this research is that to map base and middle educational funding in west java, both investment and operational cost as well as personal cost. By descriptive method and quantitative and qualitative approach, this research conducted sampling purposively with the criteria: (1) PAD of district / city is in high position; middle and low, (2) school condition is in high, middle, and low quality. With those criteria's, it is found that 12 districts/cities and 228 respondents that consist of school, district/city's education department, parents. The result of this research shows operational cost tendency of Elementary School per student per year achieves Rp.388,320.92. In middle school is about Rp.503,651.39. While in high school is about Rp.1,524,909.00. Investment cost in Elementary school per student per year achieves Rp.1,473,572.30. In middle school is about Rp.1,241,280,59. In high school is about 713,905,000. Personal cost at the same category, in Elementary school is about Rp.3,163,450.00. In middle school is about Rp.5,209,300.00. In high school is Rp.3,515,000.00. Local government of west java province have significant role in funding the education implementation of Elementary, middle, and high school. The average of operational cost fulfillment by the local government of West Java province for Elementary School achieves 6,44%, middle school is about 25,85%, and high school is about 11,80%.

**Key Word:** Funding map, operational cost, investment cost, and personal cost

## **A. Introduction**

The educational budgeting about 20% in 2009 was proclaimed by The Local Government of West Java Province. This strong will has been asserted by the Governor of West Java, Ahmad Heryawan at his speech on the 63<sup>th</sup> Republic of Indonesia Independence Day in 2008, August 17<sup>th</sup>, 2008 in Gashibu Square, Bandung. Furthermore, PP (Government Rule) 48/2008 explains that educational cost is divided to operational, investment, and personal cost. There are two the

local government concerns in cost problem, especially for 9 years of base educational, which are operational and investment cost. However, how much proportion for each cost in this educational funding is still unknown clearly yet.

This unclear affected on emerging the imbalance of educational development between poor and rich society, between one district/city with another district/city in West Java. In that context, the justice in the educational funding becomes illusion only. This study, in particular tries to map the educational funding between province government and district/city in West Java.

The problems of this research are: (1) how is the operational, investment, and personal cost for Elementary School in West Java? (2) how is the operational, investment, and personal cost for middle School in West Java? (3) how is the operational, investment, and personal cost for high School in West Java? (4) how does the map of elementary and middle educational funding in West Java, observed from operational, investment, and personal cost?

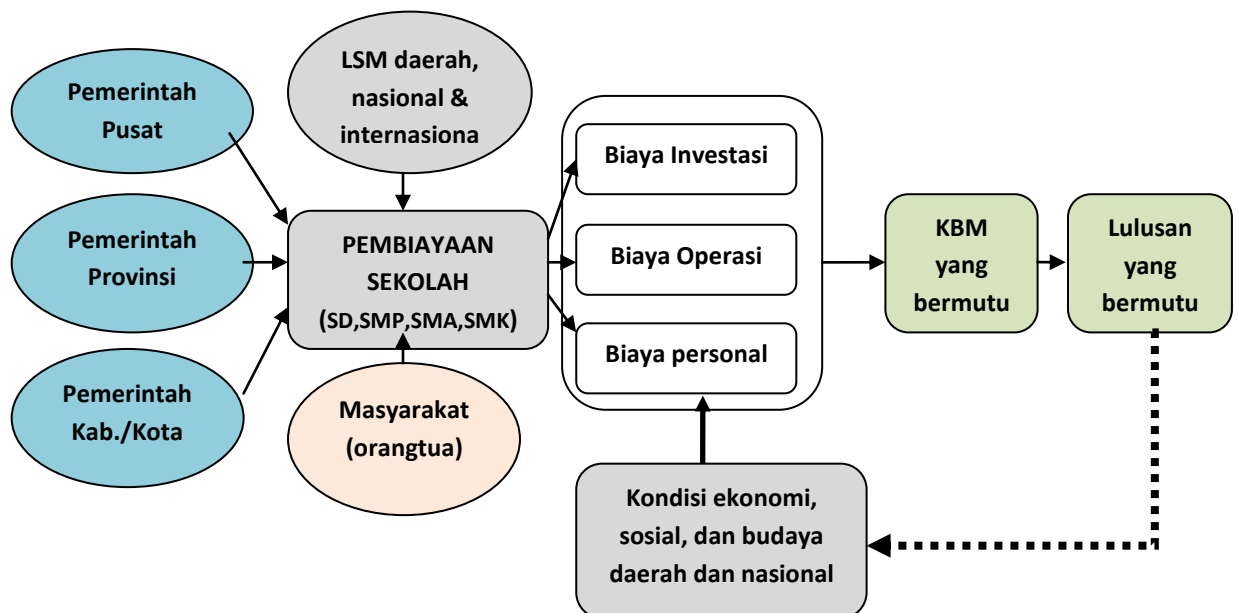
The aim of this research is to get the complete, valid, and *up to date* information about the mapping of funding elementary and middle education in West Java, whether investment and operational cost as well as personal cost with the clarity of sources and proportion (percentage), the fulfillment of elementary educational funding need in West Java, therefore there is clarity of West Java Province Government position in effort the fulfillment of elementary and middle educational funding need from region budget (APBD) of West Java Province for each district/city.

The result of this research is expected could give positive contribution whether for: (1) educational implementation in school level; (2) educational implementation in district/city level and; (3) educational implementation in province level. It so happens of research benefit is to give knowledge information about components which should be financed in the school implementation, and the mulberry of school implementation fund which oriented toward quality, and the importance of parent's involvement in funding management in the school.

For the educational implementation in district/city level, it is expected that could give the information about aspects which should be coped by district/city education department involvement in the planning, allocating, evaluation and

district/city funding restraint by school which are under district/city education department control. Also to give the information about the mulberry of BOS fund to cope the implementation of Elementary School, Middle School, and High School as well as high quality school category, low quality and middle quality. All at once to give the information the importance of arranging the regulation or elementary and middle educational funding orientation as well as at micro level (school) and macro level (district/city) to give clear information about various sides involvement in school implementation.

For educational implementation in province level, the research is expected to give the information about components which should be financed by Province Government of West Java in the Elementary and middle educational implementation, as well as operational cost or investment cost, giving the information about the authority and responsibility of province government in elementary and middle educational implementation in West Java, and the information about the necessity of bigger allocation for scholarship subsidy associating for the implementation of Elementary, Middle, and High School, especially for poor society in West Java.



Picture 1 research thinking construct

The focus of funding study in this research is learning. It means that what is financed, it aimed for high quality educational implementing. All educational funding components in which primary as well as primary support should be placed for achievement of high quality learning. Its purpose is to produce high quality graduate.

This study is using descriptive method with qualitative and quantitative approach. Qualitative data is processed through reduction and clarification to get meaningful node, condition verification of its empirical, to produce right, relevant, and visible recommendation for implemented. While quantitative data is processed by using tendency percentage test (Weighted Mean Score), data presentation in the form of table and graph which are used to draw and predict the funding tendency at school, district/city, and province level.

Quantitative data processing also conducted by calculating micro (school) data then aggregated to be macro data at district/city level and then aggregated at province level.

Research population as much as 26 districts/cities in West Java. With the homogeneity assumption at research sources, then conducted sampling purposively with criteria's: (1) PAD of district/city is in high, middle, and low position, (2) school condition is high, middle, and low quality. With those criteria, it is found that 12 districts/cities and 228 respondents which consist of district/city education department, school, and parents side. The school consists of elementary, middle, and high school. Those three schools level are categorized at three categories, those are high quality, middle quality, and low quality school. Parents consists of the parents from elementary, middle, and high school. Parent respondents also classified on three parts, those are: parents who have child at the school with the high, low, and middle quality.

Besides the direct data from respondent which is revealed through questionnaire instrument and interview orientation, research also reveals secondary data in the form of document about: (1) the policy of elementary and middle educational implementation in West Java, department strategy, and educational funding program of district/city in west java, (2) data and profile social condition information, society economical and cultural of district/city in west java, (3) the

policies and programs of central government, province and district about elementary and middle educational funding, (4) school budget for each school levels.

This problems which are faced in searching fund is that not whole school and education department of district/city want to give estimate document for the importance of this research. Many respondents do not want to give their estimate documents. This condition is understandable, that side which is been the research source is still worried with openness of institution budget document toward various sides.

## **B. Finding and Discussion**

The data and information which are received through instrument, interview as well as documentation study then analyzed therefore produced fund mulberry which is expended by each educational unit such as Elementary, Middle, and High school with school category of high, middle, and low quality. Furthermore, it is described educational funding in West Java Province which covers the description of operational, investment, and personal cost for educational unit such as Elementary, Middle, and High School.

The result finding shows operational cost for elementary school with high, middle, and low quality per student/year achieve Rp.760,384.62; Rp.388.320.92; and Rp.212,624.05. In middle school is about Rp.1,634.722.26;Rp.503,651.39; and Rp.241,179.80. While in Senior high school achieves Rp.2.140.417.00; Rp.1.524.909.00; and Rp.951.721.00. The achievement of investment cost in Elementary, Middle, and High School per student/year in the school which are categorized with high, middle, and low quality is as follow: Elementary School: Rp.2,453,846.15; Rp.1,473,572.30; and Rp.28,190.84. In middle school: Rp.1,728,367.74; Rp.1,241,280.59; and Rp.242,834.34. In high school: Rp.5,329,500.000; Rp.713,905.000; and Rp.384,226.500. Personal cost at the same category, in elementary school is about: Rp.11,788,000.00; Rp.3,163,450.00; and 1,740,000.00. In middle school is about: Rp.8,930,000.00; Rp.5,209,300.00; and Rp.2,720,000.00. In high school is about Rp.4.148.000,00; Rp.3.515.000,00, and Rp.2.020.000,00. The local government of West Java Province has a significant

role in funding the implementation of elementary and middle education (Elementary School, Middle School, and High School). The average of operational cost fulfillment for elementary school achieves 6,44%, middle school is about 25,85%, and high school is 11,80%.

Table 1.

Operational cost summary at observed school

<b>Level Sekolah</b>	<b>Sekolah Bermutu Tinggi</b>	<b>Sekolah Bermutu Rendah</b>	<b>Sekolah Bermutu Sedang</b>
SD	Rp.760,384.62	Rp.212,624.05	Rp.388,320.92
SMP	Rp.1,634,722.26	Rp.241,179.80	Rp.503,651.39
SMA	Rp.2.140.417.00	Rp.951.721.00	Rp.1.524.909.00

Table 2.

The ratio of research finding operational cost with various study

<b>Level Sekolah</b>	<b>Balitbang Depdiknas</b>	<b>Draft BSNP</b>	<b>ICW</b>
SD	1.864.000,00	1.300.000,00	1.800.000,00
SMP	2.771.000,00	1.800.000,00	2.700.000,00
SMA	3.612.000,00	2.700.000,00	-

The ideal cost standard as suggested by various sides on table 2 shows that operational cost in every schools now days in West Java are still under the standard (from study result). The allocating of operational cost by school elements does not show the high quality of education standard yet. In the context of fund finding, generally the operational cost at every school in West Java arrive at educational funding with minimum condition.

Table 3.

The ratio of BIS Allocation Percentage of Elementary, Middle, and High School in medium and infrastructure component.

ITEM BIAYA	% PADA SEKOLAH KATEGORI MUTU TINGGI			% PADA SEKOLAH KATEGORI MUTU SEDANG			% PADA SEKOLAH KATEGORI MUTU RENDAH		
	SD	SMP	SMA	SD	SMP	SMA	SD	SMP	SMA
a. Lahan	11.28	-	97.71	79.90	37.06	56.03	-	0	88.30
b. Bangunan	82.94	13.39	0.53	14.68	48.38	4.37	-	0	2.80
c. Buku	0.14	45.54	1.76	3.98	5.67	39.41	100	100	9.90
d. Alat	5.64	41.07	0	1.44	8.88	0.19	-	0	0
Total	100	100	100	100	100	100	100	100	100

Cost item in school medium and infrastructure component is specialized as narrative for each its level based on school condition. The importance from this condition is that it is necessary to make the need mapping of medium and infrastructure such as area, building, books and tools for every school level.

Table 4.

The ratio of elementary school educational cost which is bared by parents and government per child per year

Jenis Biaya	Mutu Tinggi	Mutu Sedang	Mutu Rendah
Personal	11,788,000.00	3,163,450.00	1,740,000.00
Biaya operasional	760,384.62	388,320.92	212,624.05
Biaya investasi	2,453,846.15	1,473,572.30	28,190.84
Rata-rata BOS SD (Pusat, propinsi, & Kab/Kota)	Rp.550.000,00		
Draft BSNP	Rp.1.300.000,00		
Balitbang Diknas	Rp.1.864.000,00		

Table 5.

The ratio of middle school educational cost which is bared by parents and government per child per year

<b>Jenis Biaya</b>	<b>Mutu Tinggi</b>	<b>Mutu Sedang</b>	<b>Mutu Rendah</b>
Personal	8,930,000.00	5,209,300.00	2,720,000.00
Biaya operasional	1,634,722.26	493,153.43	241,179.80
Biaya investasi	1,728,367.74	1,241,280.59	242,834.34
Rata-rata BOS SD (Pusat,propinsi,& Kab/Kota)	Rp.508.000,00		
Draft BSNP	Rp.1.800.000,00		
Balitbang Diknas	Rp.2.771.000,00		

Table 6.

The ratio of high school educational cost which is bared by parents and government per child per year

<b>Jenis Biaya</b>	<b>Mutu Tinggi</b>	<b>Mutu Sedang</b>	<b>Mutu Rendah</b>
Personal	4.148.000,00	3.515.000,00	2.020.000,00
Biaya operasional	2.140.417,00	1.524.909,00	951.721,00
Biaya investasi	5.329.500.00	713.905.00	384.226.50
Draft BSNP	Rp.2.700.000,00		
Balitbang Diknas	Rp.3.612.000,00		

That condition shows that West Java society has strong commitment to give high quality education toward their children. The problems which should be solved by the district/city and province local government are how poor society who have school age child such as elementary, middle, and high school can fund various personal cost component, such as: (1) school equipment, (2) transportation cost (PP), (3) pocket money, (4) extracurricular cost, and (5) study guidance cost. Point 4 and 5 are choice. Means that it enables there is no special allocation for that two items.

Research finding shows that various things which related to big or small the educational cost, in particular the educational unit level, related to various educational quality indicators such as participation rate, school drop out and didn't pass the class rate, and also student learning achievement (Ditjen PUOD, 1993; Trisnawati, dkk, 2001; Supriadi, 2002). Therefore, in educational funding planning context, the understanding about various aspect of educational funding is very important. The understanding which is aimed stretch from the thing which is micro (educational unit) until macro (national), such as educational funding sources, system and mechanism of its allocating, effectiveness and efficiency in its use, and its result accountability which is measured from quantitative and qualitative changes that occurs at the whole level, especially in school level.

### **C. Conclusion**

Result conclusions are:

1. The fulfillment of operational and investment cost of elementary and middle school now days is guaranteed by central government through central BOS program, guaranteed by province government through province BOS program, and by district/city through associate BOS. For high school, the fulfillment of operational cost is guaranteed by province BOS cost only, while from central government and local government there is no allocation in particular. For investment cost, it is found from government, whether from central government, province local government, as well as district/city government.
2. Observed from real educational funding today, West Java Province Government has given a big contribution for elementary and middle educational implementation. However, this support just has achieved minimum condition, has not for supporting the implementation of high quality school yet (The details of province role percentage through BO and BIS)

Based on research conclusion and discussion, some suggestions which can be proposed such as:

Suggestion for West Java Province Government: a) in arranging education budget, obviously there are cooperation between local and province

government with central government for arranging programs in educational implementation as well as the cost that followed it; b) The change of micro and macro educational funding paradigm from consumption become investment; c) To get justice, in particular for poor society, West Java Province Government must allocate scholarship especially for poor children; d) For the fluency of planning, using, and accountability of BOS cost which is expended by West Java Province, it is properly that the operational and investment cost does not allocated for funding the cost component which is donated by central government as well through BOS cost or another program.

Suggestion for local government: a) Large cost which must be expended for funding elementary and middle education in district/city, it is properly that the local government to fulfill estimate 20% for educational cost allocation from its each local budget (APBD). The aim of this is for the unimpeded of local government in fulfilling the need of educational implementation which is more excellent; b) Considering about big cost which must be guaranteed by the government and it is minimum of PAD which is had by each districts/cities in West Java, then it is properly that the local government make cooperation relation with industry world for funding the education too. The fund from industry world could be allocated in particular to fund certain component and item in operational and investment cost; c) For the importance of the effectiveness and efficiency of educational funding, local government should arrange educational funding planning by involving education stakeholder/elements, using cost with transparent principle, and doing educational accountability together with other elements; d) For fluency of educational funding management at the school level (micro), it is properly that the local government-as the side who has main authority in elementary and middle educational implementation-to make manual/orientation about planning, using, and accountability of cost in school level.

Suggestions for Headmaster and Teacher are: a) for the importance planning, using, and accountability of educational funding which is better in the school, it is properly that the school uses transparent principle, participation, and accountability so that every cost which is needed as possessed could be

managed better; b) in the school system, parents are the second consumer, after the student. Therefore, the parents should be always involved in every things which related to school finances management; c) to get the better benefit, headmaster should make funding map with main allocation on supporting of effective KBM implementation; d) for fluency of school finances management, the headmaster is proper to up date his ability in managing finances, especially in entrepreneur ability and various in formations of educational funding policy which is expended by central, province, as well as local government.