

THE MODEL DEVELOPMENT OF FINANCIAL POLICY FOR BASIC EDUCATION BASED ON THE PILLAR AE2

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Abstract

There is a problem in policy implementation of budgeting for basic education in the study area, especially in providing budget which is less than normative standard so the disparity is not deniable. The objectives of the research are: (1) to analyze factual model of budgeting for basic education; and (2) to develop a model of financial policy for basic education. This study uses research and development approach. The data of the research consist of primary and secondary ones. Data collecting is conducted by using observation and interview. The analyses of data use descriptive-taxonomy. There are some main findings. Firstly, responding to the policy implementation, there is a significant disparity between factual budgeting and normative one in the basic education. Secondly, the model of financial policy for basic education which is developed, needs analysis based on AE2 (adequacy, equity and efficiency). The principle of adequacy is useful to eliminate the problem of financial disparity. The principle of Equity is useful to eliminate the gap among the schools with over standard of pupils and the schools with under standard of pupils. Then the principle of efficiency is useful for supporting management in financial policy for basic education in the study area. Thirdly, based on the feasibility-test carried out by FGD and expert judgement, the model of financial policy for basic education based on AE2 in the area study, is in the category "highly feasible". Based on the findings, it is better for stakeholder to develop and implement a financial policy for basic education, which is oriented to adequacy, equity and efficiency (AE2).

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INTRODUCTION

Central Government and local government guarantee to conduct the program of minimal compulsory learning for basic education without taking school fee (PP No 47 / 2008). However the mandate of the regulation has not been implemented well in the study area. It is indicated by coming up problematic phenomena. There is a conflict interest in concerning for the budgeting of basic education from the local government of Pati Regency. The board of local people representatives (DPRD) often ask for the reference to determine the budgeting from the local government for basic education. On the other hand education department has no need assessment of it. The budgeting for basic education from central government is posted in national budgeting in the term "BOS", meanwhile the budgeting for basic education from local government is in uncertain policy. Consequently, adequate budgeting from local government for basic education is difficult to realize and it is hard to implement the mandate of conducting basic education without taking school fee.

Realizing the conflict interest in the budgeting for basic education, it reflexes the disparity between the normative regulation and its implementation. Based on the regulation, normatively central government and local government are responsible for the budgeting of basic education without taking school fee from the students. However the factual implementation is different from the expected practice. Most schools of basic education take school fee from the students. They have a reason that the provided budgeting including BOS is shortage, so they take school fee from the students. Responding the fact, this research has objectives: (1) to analyze the factual model of the budgeting for basic education in the study area; (2) to develop the model of financial policy for basic education in the study area.

RELATED THEORIES

Basic Education

"Basic education" is education having the forms of Elementary School (SD), madrasah

ibtidaiyah (MI) or other equal forms, also Junior High School (SMP) and madrasah tsanawiyah (MTs) or other equal forms (UU No 20, 2003). Basic education, according to Schmidt-Sinns (1980), is suitable level to train human rights and to educate them becoming good individuals and citizens. Childhood is a critical period for developing values and attitudes. The attitudes such as empathy, tolerance, freedom, feeling true and false will develop in the childhood period.

Financial Policy for Basic Education

Policy in this study is restricted on the public policy. According to Nugroho (2006), the public policy is everything which is done by governments respecting to why they do it and what make the impacts for better living. Dealing with financial policy for basic education, National Education Ministry Regulation (Permendiknas) 69, 2009 regulates the standard of nonperson budgeting. The budgeting is the cost standard which is needed to cover operational activities of the programs (excluding salary) for a year in the term of education for schooling sustainability to manage educational activities smoothly and to achieve the education national standard (SNP).

Based on the National Education Ministry Regulation (Permendiknas) 69, 2009 the operational cost (not including salary) for basic education are: (1) the operational cost for elementary school with 6 classes and each class consisting 28 students namely: 97.440.000 Rupiahs per school, 16.240.000 Rupiahs per class and 580.000 Rupiahs per student for a year; and (2) the operational cost for Junior High school with 6 classes and each class consisting 32 students namely: 136.320.000 Rupiahs per school, 22.720.000 Rupiahs per class and 710.000 Rupiahs per student for a year.

The Financial Policy for Education Based on the Pillar AE2

Vegas (2011) stated that the Human Development Department of the World Bank has launched an initiative called System Assessment and Benchmarking for Education Results (SABER). It is to gain a deeper understanding of the financing and governance arrangements that are used to create and sustain the conditions

necessary for student learning in basic education. SABER seeks to document and evaluate the characteristics of school finance systems, policies and programs across education systems around the world, and to make this information and analysis widely available to World Bank staff, policy makers and researchers. The school finance systems and education policies enhance the pillars of *adequacy, equity* and *efficiency* (AE2).

Firstly, education finance systems should provide adequate resources to ensure that all students have the opportunity to receive a high quality basic education. The level of financial resources is important for ensuring that students have access to a minimum standard of resources and materials, studies drawn on cross-country data from international assessments show a weak, if any, relation between overall educational spending and student learning, even when controlling for family and school factors (Hanushek and Kimko 2000). Each country has the responsibility of defining an adequate education, given its development goals and available resources, and determining the amount of money that each school would need to achieve this level of achievement, as measured by student outcomes (Reschovsky 2009).

The precise relationship between education spending and outcomes is complicated to estimate. it is difficult to account for quality teachers and student characteristics (Rice and Schwartz 2008). there is agreement that beyond a certain threshold, how education funds are spent is more important than how much is spent. Adequacy-based budgeting allocates funding in relation to the estimated costs of achieving predetermined outcomes established on a country basis by the constitution, legislature, or an executive order.

Secondly, a key goal of education finance systems is to promote equity in educational opportunity. Access to quality education should not depend on a person's socio-economic background, gender, race, or ethnicity. Reducing income and social inequality by improving education outcomes for students from low-income households, reducing achievement gaps between students from advantaged and disadvantaged backgrounds, minority and majority groups, and girls and boys, is often considered the responsibility of the government (World Bank 2004). A

fundamental responsibility of central governments, where the commitment to promote equity across various groups can take precedence over local interests, is ensuring equity in educational opportunity.

Thirdly, education finance policy should be managed efficiently. Education finance policy has the potential to minimize subgroup differences in educational access and achievement through policy including 2 substances. One, the allocation mechanisms encourage accountability in the use of funding by government levels and schools. The efficient use of public funds relies on the capacity to budgets and, importantly, accountability systems to ensure that resources reach schools and benefit students. Certain allocation mechanisms promote efficiency by conditioning funding on outcomes, providing funding in a clear and publically available method, tracking reported expenditures against budgets, and internally monitoring compliance. Performance based budgeting creates fiscal incentives to improve outcomes at the school or local level (Hanushek, 1996). Two, there is public sector capacity in terms of human resources and information management for education finance policy making. Ultimately, efficient use of education funds relies on human capacity and availability of information. In light of the trend towards increased fiscal decentralization, qualifications in monitoring and auditing procedures or professional backgrounds have been highlighted as priorities for both subnational and national education offices.

THE METHOD OF RESEARCH

This study uses a research and development approach. Data of the research include primary and secondary ones. The research sampling consists of 46 elementary schools and 18 Junior High Schools. The research sampling is restricted to state schools. The reason why private schools are not included in the research sampling because private schools are not under controlled entirely by the government. Data collecting is conducted by using techniques of observation, interview and *focus group discussion* (FGD). The technique of data analyses use taxonomy-descriptive.

THE RESULTS AND DISCUSSION

The Factual Model of Financial Policy Implementation for Elementary Schools

The research sampling of elementary school consists 46 schools. The research sampling

is restricted to state schools. The sampling techniques are conducted by using cluster-sampling and stratified-one. The results of financial analyses for 46 elementary schools show 2 facts in the following table.

Table 1. The Factual Budgeting of Elementary Schools in Pati Regency

No	Factual Budgeting	2009/2010	2010/2011
1	Sampling schools (elementary school)	46	46
2	Cumulative students	8245	8195
3	Cumulative classes	307	309
4	Operational budgeting	2.866.887.209	3.051.831.153
5	Incentive (20 %)	573.377.442	610.366.231
6	Cumulative Operational cost	3.440.264.651	3.662.197.384
7	Unit cost per student	417.255	446.882
8	Unit cost per class	11.206.074	11.851.771

The average unit cost per student is 432.068 and it will be analyzed in more details in the terms of adequacy and disparity cost compared to the normative standard cost.

Factual Financial Adequacy of Elementary Schools

Limitation of financial adequacy for elementary schools suitable to National Education Ministry Regulation (Permendiknas) 69, 2009 is that unit cost per student is 580.000 Rupiahs a year. Related to the operational unit cost, local index in Pati Regency is 0.903 so unit cost per student becomes 523.750 Rupiahs. Based on the limitation of the unit cost per student, year 2009/2010 elementary schools in the area study which have adequate budgeting only 3 of 46 schools (6.52 %)

and the rest, 43 of 46 schools (93.48 %) have less adequate budgeting.

The following year 2010/2011, factual unit cost per student in the study area is 446,882. Related to the operational unit cost standard (523.750 Rupiahs), elementary schools in the area study which have adequate budgeting only 12 schools (26.09 %). Most schools, 34 of 46 schools (73.91 %) have less adequate budgeting. The less adequacy of budgeting for elementary schools in the study area can be cross checked by using statistic-test with T-test having the following formula:

$$t = \frac{\bar{X} - \mu_0}{\frac{s}{\sqrt{n}}}$$

- t= counting value of T-test
- x= average of factual cost
- μ= normative standard cost
- s= deviation standard
- n= total school sampling

Based on the analyses using SPSS, the factual budgeting of elementary schools in the study area is shown in the description.

One-Sample Statistics

	N	Mean	Std. Deviation	Std. Error Mean
SD10/11	46	444346.6739	85888.4197	12663.5566

One-Sample Test

Test Value = 523750						
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	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
SD10/11	-6.270	45	.000	-79403.3261	-104909.0384	-53897.6138

The result of counting T-Test shows that the value is (-6.270). Meanwhile the table value of T-Test with dk 45, α 0,05, one tail test is 1.680 which is described in the following figure.

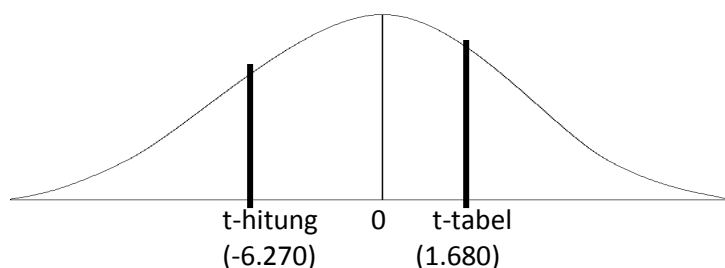


Figure 1. T-test Uji of Factual Financial Adequacy of Elementary School

The counting T-Test value is (-6.270) and the table value of T-Test is 1.680 means factual cost of elementary schools in the study area is less than normative cost standard. In other word, factual cost of elementary schools in the study area is not adequate to fulfill the cost standard.

Disparity between Factual Budgeting and Normative Financial Standard of Elementary School

Examining different value between factual budgeting and normative financial standard of elementary school in this study uses "Chi square (X^2)" by using the following formula:

$$X^2 = \sum_{i=1}^k \frac{(F_o - F_h)^2}{F_h}$$

X^2 = Counting value of Chi square
 F_o = Observed costs (factual cost dan normative standard)
 F_h = Expected values

It has been mentioned that normative cost for elementary school per student is 580.000 Rupiahs. Meanwhile year 2010/2011 the factual cost in the study area is 446.882 Rupiahs. The values can be simplified into 580 and 447. Then the values can be arranged into the following structures.

Cost for elementary school	Observed Value	Expected value
Normative cost	580	513.5
Factual cost	447	513.5
Total	1027	1027

Counting Chi square (X^2) needs the following arrangement.

Cost for elementary school	Fo	Fh	Fo - Fh	(Fo - Fh) ²	((Fo - Fh) ²) / Fh
Normative cost	580	513.5	66.5	4422	8.61
Factual cost	447	513.5	-66.5	4422	8.61
Total	1027	1027	0	8844	17.22

The counting value of Chi square (X^2) is 17,22 and the table value of Chi square (X^2) with dk 1, α 0,05 is 3,841. It means that there is disparity between factual cost of elementary schools in the study area and the normative cost standard.

The Factual Model of Financial Policy Implementation for Junior High School

The research sampling of Junior High School consists 18 schools. The research sampling

is restricted to state schools. The sampling techniques are conducted by using cluster-sampling and stratified-one. The results of financial analyses for 18 Junior High School show 2 facts in the following table.

Table 2. The Factual Budgeting of Junior High School

No	Factual Budgeting	2009/2010	2010/2011
1	Sampling schools	18	18
2	Cumulative students	11.180	11.069
3	Cumulative classes	322	323
4	Operational budgeting	6.019.014.151	4.808.460.248
5	Incentive (20 %)	1.203.802.830	961.692.050
6	Cumulative Operational cost	7.222.816.981	5.770.152.298
7	Unit cost per student	646.048	521.289
8	Unit cost per class	22.431.109	17.864.249

The average unit cost per student is 583.668 and it will be analyzed in more details in the terms of adequacy and disparity cost compared to the normative standard cost.

Factual Financial Adequacy of Elementary Schools

Based on the National Education Ministry Regulation (Permendiknas) 69, 2009, the financial adequacy for Junior High Schools per student is 710.000 Rupiahs a year. Related to the operational unit cost, local index in Pati Regency is

0.903 so unit cost per student becomes 641.130 Rupiahs.

The average unit cost per student in the area study is 583.668. To analyze the adequacy the factual cost, this study uses T-Test to examine it. Based on the analyses with SPSS, factual cost of Junior High Schools in the study area shown in the following description.

One-Sample Statistics

	N	Mean	Std. Deviation	Std. Error Mean
SMP09/10	18	644940.3333	147866.3397	34852.4305

One-Sample Test

	Test Value = 641130					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
SMP09/10	.109	17	.914	3810.3333	-69721.8674	77342.5341

The result of counting T-Test shows that the value is (0.109). Meanwhile the table value of T-Test with dk 45, α 0,05, one tail test is 1.740 which is described in the following figure.

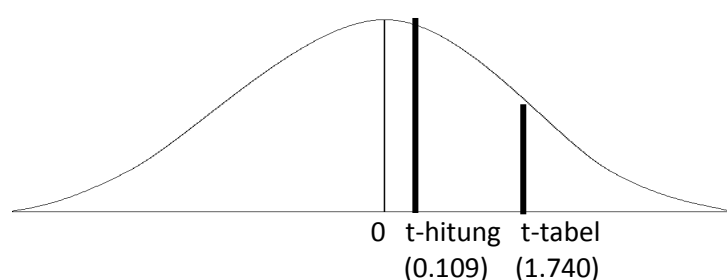


Figure 2. T-test Uji of Factual Financial Adequacy of Junior High School

The counting T-Test value is (0.109) and the table value of T-Test is (1.740) means factual cost of Junior High schools in the study area is less than normative cost standard. In other word, factual cost of Junior High schools in the study area is not adequate to fulfill the cost standard.

Disparity between Factual Budgeting and Normative Financial Standard of Junior High School

Examining different value between factual budgeting and normative financial standard of junior high school in this study uses "Chi square (X^2)".

It has been mentioned that normative cost for junior high school per student is 710.000 Rupiahs. Meanwhile the average of factual cost in the study area is 583.669 Rupiahs. The values can be simplified into 710 and 584. Then the values can be arranged into the following structures.

Cost for Junior School	Observed Value	Expected value
Normative cost	710	647
Factual cost	584	647
Total	1294	1294

Counting Chi square (X^2) needs the following arrangement.

Cost for Junior School	Fo	Fh	Fo - Fh	(Fo - Fh) ²	((Fo - Fh) ²) / Fh
Normative cost	710	647	63	3969	6.134
Factual cost	584	647	-63	3969	6.134
Total	1294	1294	0	8844	12.268

The counting value of Chi square (X^2) is 12,268 and the table value of Chi square (X^2) with dk 1, α 0,05 is 3,841. It means that there is disparity between factual cost of junior high schools in the study area and the normative cost standard.

Model Development of Financial Policy for Basic Education Based on AE2

The Human Development Department of the World Bank has launched an initiative called "System Assessment and Benchmarking for Education Results (SABER)", finance initiative to gain a deeper understanding of the financing and governance arrangements that are used to create and sustain the conditions necessary for student learning in basic education (Vegas, 2011). SABER has been taken for a reference in financial policy globally. SABER enhances the principles of adequacy, equity and efficiency (AE2) in the

financial policy for basic education . This study takes the principles of AE2 and develop the principles for financial policy for basic education in the study area.

Model Development of Financial Policy for Basic Education Based on Adequacy

The pattern of analysis for cost adequacy should incorporate the factors of time (year n) and inflation rate (r). Incorporating the factors of time (year n) and inflation rate (r), the analysis for cost adequacy is able to use the following formula:

$$KB = Bd \times (1+rn)$$

- KB= cost adequacy
- Bd = basic cost (regulated cost)
- r. = inflation rate (6 %)
- n. = time (n year)

Cost adequacy for elementary school in the study area (Pati Regency) year 2015 for instance, if inflation rate (6 %) and year 6 derived from (2015 –

2009), is 712.300 Rupiahs which is shown in the following table.

Table 3. The Cost Standard for Elementary School based *Adequacy*

Year	value (n)	Cost Per student (Permendiknas 69, 2009)			Local Index for Pati Regency (0.903)		
		Standard	i (%)	Total	standard	i (%)	Total
2009	0	580000	0	580000	523750	0	523750
2010	1	580000	6	614800	523750	6	555175
2011	2	580000	12	649600	523750	12	586600
2012	3	580000	18	684400	523750	18	618025
2013	4	580000	24	719200	523750	24	649450
2014	5	580000	30	754000	523750	30	680875
2015	6	580000	36	788800	523750	36	712300
2016	7	580000	42	823600	523750	42	743725
2017	8	580000	48	858400	523750	48	775150

Cost adequacy for elementary school will change from time to time respecting to the factors of time (year n) and inflation rate (r). Then cost adequacy for junior high school is analyzed in the similar way as in the elementary school.

Model Development of Financial Policy for Basic Education Based on *Equity*

Analysis of cost adequacy has been mentioned previously, it is suitable to implement for elementary schools having classes with the average class size containing 28 students or less of it. Elementary schools which have classes with the average class size containing more 28 students, will be better to use unit cost based on class, not based on student anymore. It will guarantee **cost equity** between schools having classes with the small class size and schools having classes with the big class size. By the way, cost equity will exist for schools having classes with different size.

Standard operational cost (non person) per class for elementary school is 16,240,000 Rupiahs

((Permendiknas 69, 2009). Local index for study area (Pati Regency) is 0.903 so operational cost per class for elementary school is 14,664,720 Rupiahs. Cost standard for basic education will change respecting to the factors of time (year n) and inflation rate (r).

Financial policy for basic education based on equity especially for elementary schools having classes with the big class size, in Pati Regency year 2015 for instance, the cost standard per class for elementary school is 19,944,019 Rupiahs. It is true if the inflation rate (r = 6 %) and the time (n value = 6). The logical framework for determining cost standard is shown in the following table.

Table 4. Standar Biaya Non Personal Per Rombel SD Berbasis *Equity*

Year	Value (n)	Standard Cost Per Class (Permendiknas 69, 2009)			Local Index for Pati Regency (0.903)		
		Standard	i (%)	Total	Standard	i (%)	Total
2009	0	16,240,000	0	16,240,000	14,664,720	0	14,664,720
2010	1	16,240,000	6	17,214,400	14,664,720	6	15,544,603
2011	2	16,240,000	12	18,188,800	14,664,720	12	16,424,486
2012	3	16,240,000	18	19,163,200	14,664,720	18	17,304,370
2013	4	16,240,000	24	20,137,600	14,664,720	24	18,184,253
2014	5	16,240,000	30	21,112,000	14,664,720	30	19,064,136
2015	6	16,240,000	36	22,086,400	14,664,720	36	19,944,019
2016	7	16,240,000	42	23,060,800	14,664,720	42	20,823,902
2017	8	16,240,000	48	24,035,200	14,664,720	48	21,703,786

Cost standard for elementary school will change from time to time respecting to the factors of time

(year n) and inflation rate (r). Then cost standard for junior high school is analyzed in the similar way as in the elementary school.

Model Development of Financial Policy for Basic Education Based on Efficiency

Financial policy of basic education based on efficiency is implemented dealing with management system. Firstly, planning of budgeting for basic education needs an assessment and standard analyses of unit cost per student and unit cost per class. It has a function to support efficiency and smooth process in budgeting for basic education especially when legislatives try to clarify the reference of proposed budgeting. It will be useful to keep efficiency in planning of budgeting.

Secondly, implementation of budgeting needs operational regulation including budgeting usage limitation for incentive (non salary) and officially travelling cost. In addition , keeping process standard especially relating to class size or

students per class should be regulate well. The regulation will have good impact to efficiency of budgeting for basic education.

Thirdly, monitoring needs participation of related parties. They may include education department, legislative, and community activists in education. Integrated monitoring for budgeting implementation will quarentee better transparency and accountability. Integrated monitoring for budgeting implementation is expected to reduce inefficiency in usage of budgeting.

Model Development Feasibility of Financial Policy for Basic Education Based on AE2

Model development feasibility of Financial Policy for Basic Education Based on AE2 is tested by expert judgement and Focus Group Discussion (FGD). The feasibility test is participated by executives, legislatives, scientists and teachers/headmasters. The result of feasibility test is summarized in the following table.

Tabel 5. Model Development Feasibility of Financial Policy for Basic Education Based on AE2

No	Validator	Perception and Score of Feasibility Test toward Model Development					Total Score
		H1	H2	H3	H4	H5	
1	Regent (Executive)	4	4	4	4	4	20
2	Chief of Legislative	4	4	4	4	4	20
3	Commission Secretary IV (Legislative)	4	5	5	5	5	24
4	Chief Education Department	4	4	4	4	4	20
5	Chief of Planning Board (Bappeda)	4	4	4	4	5	21
6	Chief of Basic Education Department	5	5	5	5	5	25
7	Chief of Budgeting Department/DPPKAD	5	5	4	4	4	22
8	Chief Kesbangpol	4	5	5	4	4	22
9	Chief of Research and Development Office	4	4	5	4	5	22
10	Headmaster of SMPN 6	5	5	5	5	5	25
11	Headmaster of SDN Patilor 02	5	5	5	5	5	25
12	Teacher SMP N 1 Wedarujaksa	5	5	4	4	4	22
13	Headmaster of SDN Margorejo 02	5	5	5	5	5	25
14	Scientist (Prof. Dr Rasdi Ekosiswoyo, M.Sc.)	4	4	4	5	4	21
15	Scientist (Dr. Zainal Mustafa, EQ.,MM)	5	5	5	5	5	25
16	Scientist (Researcher for Public Policy)	5	5	5	5	5	25
Total Score		72	74	73	72	73	364
Criteria Score		80	80	80	80	80	400
Score of Feasibility		90,0	92,5	91,3	90,0	91,3	91,0

Based on the feasibility test, the result shows that total score of feasibility is 364 and the total criteria score is 400. It is equal to feasibility score 91, 00 of the criteria score 100. It means that model development of financial policy for basic education based on AE2 in the study is “**highly feasible**” because the feasibility score 91, 00 is in the interval score 80-100.

CONCLUSION

Related to the factual budgeting, there is disparity between factual budgeting and normative budgeting for basic education in the study area.

The provided budgeting by local government in Pati Regency is not adequate to fulfill the shortage of budgeting as mandated regulation.

Dealing with model development of financial policy for basic education based on AE2, there are 4 findings. **Firstly**, the model development of financial policy for basic education based on AE2 is feasible to support analysis of cost adequacy and dynamic to incorporate the factors of time (year n) and yearly inflation rate (r). **Secondly**, the model development of financial policy for basic education based on AE2 is feasible to support analysis of cost equity between schools having classes with the small class size and schools having classes with the big class size. **Thirdly**, the model development of financial policy for basic education based on AE2 is feasible to support management system in basic education budgeting including in planning, actuating and monitoring. **Fourthly**, based on the feasibility test conducted by using expert judgement and Focus Group Discussion (FGD), the result shows that the model development of financial policy for basic education based on AE2 in the study is “**highly feasible**” because the feasibility score 91, 00 is in the interval score 80-100. Briefly, the model development of financial policy for basic education based on AE2 in the study is feasible to take as the reference for local government in the study area.

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