

Analysis of Cost Needs for Junior High Schools Education Facilities in Tanjung Tiram Subdistrict Regency of Batu Bara

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ABSTRACT

Education facilities are one of the important points of eight national Education Standards which must be fulfilled by all schools. This research aimed to know how many percent of education facilities that have been compliant with Permendikbud No. 23 the year 2013 and see the overall cost that the Batu Bara regency government should provide if want to fulfill the means of education. This research uses descriptive qualitative approach method. The data is collected by interview, observation, and documentation. The subjects of this research are the education department and schools. The results show that: 1) Education facilities at Junior High School has been fulfilled in Tanjung Tiram Subdistrict is 72 %, and 2) The total cost required if want to be fulfilled the infrastructure facilities at Junior High School in Tanjung Tiram Subdistrict is Rp. 1,691,450,168. The implications of this research are Junior High School order to be able to use the means as well as possible, and fulfillment of a minimum immediately realized by Batu Bara regency government.

Keywords: *cost needs, education facilities*

1. INTRODUCTION

Facilities it's important to note more in improving the effectiveness of students in learning. School as an education provider must provide services directly in the educational process effectively and efficiently. The key to the success of a school is a means of infrastructure is complete, if not, it will affect the spirit of the learning and student achievement [1]. The Community's view is a preference in the selection of good quality schools for children. Good quality school can be seen from complete facilities and infrastructures [2]. Ideally, the means following government policies are listed of Education and Culture No. 23 of 2013 referring to the regulation of the Minister of National Education number 24 the year 2007. Both regulations are discussed on the minimum service standard (SPM) of basic education in the Regency/city, where there is a minimum infrastructure standard that must be fulfilled by the district/city government. Reality is related to the initial study of the cost of the means of the author in fourth junior high school one roofing Tanjung Tiram district, Batu Bara Regency using instruments table minimum service standard (SPM) facility used and the result is that school has not fulfilled the appropriate means of SPM set by Government regulations. Besides, a short interview with

the deputy head of junior High school said that the facility is not fulfilled because of the limited budget of the funds given.

The obvious gap between SPM and reality about the means shows that the emergence of problems that must be solved as soon as possible by the local government as an implementation of education. The role of the education service of the Batu Bara Regency as an institution in charge of education is needed. Therefore, this research will be able to help the education office in arranging the budget planning of costs needed to coordinate each school with all the needs that are less than the word minimal. This research aimed to know how many percent of education facilities that have been compliant with government policies are listed of Education and Culture No. 23 of 2013, see the overall cost that the Batu Bara's regency government should provide if want to fulfill the means of education, recommend to the government from the research results about the fulfillment of educational facilities.

The study of this facility is not only a mandatory point in Indonesian education alone, even outside the country discussing the same thing. UNICEF says that infrastructure is one of the five dimensions that contribute to the quality of education [3]. Lee, Zuze, &

Ross show that high learning achievements occur where the school has complete facilities. School infrastructure plays an important role in organizing education. Problems that occur where poor infrastructure affects teachers and students, case studies in South Africa are discussing the "Mud school" and the absence of a definite infrastructure standard [4].

2. LITERATURE REVIEW

2.1 Education Financing

School financing is the process by which income and resources are available to formulate and operational schools in various geographical regions and different levels of education. Some of the terms are often used in school financing, namely school revenues, school expenditures, capital and current cost [5]. Education financing is divided into some types are as follows: direct and indirect costs, private costs, and social costs, monetary and nonmonetary costs [6]. The school's financial resources can be sourced from parents, central governments, local governments, private, corporate worlds, and alumnus [7]. Six models that can be used as a base of education financial assistance plans (schools) consist of the flat grant, full state, foundation plan, guaranteed tax base, percentage equalizing, and power equalizing [8].

2.2 Educational facilities

Facilities are one of the important components of education. Educational facilities cannot be released from educational activities, in every educational activity needed tools that can help the smoothness in educational activities [9]. Educational facilities are differentiated into three types when reviewed from the study of the implications with the teaching process, namely: learning tools, props, and teaching media [10]. Generally, in the environment, all institutions are required to provide adequate infrastructure to teach the learning process and support the teaching and learning process. Thus, the function of means is basically as a tool in the process of teaching and learning activities [11]. The total cost of education means the result of the sum of the price of each component that has been multiplied based on the number of units needed. The Total cost is the cost of every school that has been observed previously, which is the result of the gap between the SPM and the real conditions in the school.

3. METHOD

This study is a descriptive study. Descriptive research type used in this research is intended to obtain in-depth information about the results of the cost of education requirement analysis in the state Junior high school Tanjung Tiram. The subject of this research is directed at the search for data from the Education office

of Batu Bara and schools and other parties who are considered able to provide answers to research issues.

This study will be conducted at Tanjung Tiram Sub-district, Batu Bara Regency for the whole state Junior high school in the Subdistrict. This study was conducted over three months, i.e starting from December 2019 until February 2020. In qualitative research, Moleong asserted that there were three stages of research in general i.e. pre-course stage, fieldwork stage, and data analysis [12]. The Data collection techniques in this study are observations, interviews, and documentation. Data obtained is subsequently analyzed through qualitative data analysis techniques of Miles and Huberman consisting of: (1) data reduction, (2) data presentation, and (3) Withdrawal of conclusions [13].

4. RESULT AND DISCUSSION

Data exposure contain information derived from the informant that is the subject of research researchers, namely the head of infrastructure facilities of the District Education Office of Batu Bara. Principal, teachers and students at each state Junior high school in Tanjung Tiram Subdistrict which amounted to 5 public schools.

1. Data on research result Junior High School 1 Tanjung Tiram

Founded from 1979 (41 years old). Total teachers of civil servants and Non-civil servants as much as 40 people. The school has 21 Rombells, a total of 672 students. The Facilities are unsuitable/complete. The total amount of cost Rp. 475,841,347. Percentage of tools that have been fulfilled as much as 76%. Principal, teachers, and students say that it has not been met or has been satisfied with the school facilities in SMP Negeri 1 Tanjung Tiram, especially in the field of sports.

2. Data on research result Junior High School 2 Tanjung Tiram

Founded from 1991 (29 years old). Total teachers of civil servants and Non-civil servants as much as 32 people. The school has 17 Rombells, a total of 506 students. The Facilities are unsuitable/complete. The total amount of cost Rp. 413,669,706. Percentage of tools that have been fulfilled as much as 75%. Principal, teachers, and students say that the school facilities are still far from the word complete. The most needed is the Infocus. Laboratory equipment, and sports activities.

3. Data on research result Junior High School 3 Tanjung Tiram

Founded from 2007 (13 years old). The total teachers of civil servants and Non-civil servants as much as 21 people. The school has 10 Rombells, a total of 301 students. The Facilities are unsuitable/complete. Total amount of cost Rp. 314.981.666. Percentage of tools that have been fulfilled as much as 72%. Principal, teachers, and students say that The facilities in the junior high school according to teachers and students are incomplete in the teaching and learning process. such as sports lessons and science.

4. *Data on research result Junior High School 4 Tanjung Tiram*

Founded from 2006 (14 years old). Total teachers of civil servants and Non-civil servants as much as 15 people. The school has 9 Rombells, a total of 263 students. The Facilities are unsuitable/complete. The total amount of cost Rp. 219,555,545. Percentage of tools that have been fulfilled as much as 72%. Principal, teachers, and students say that 3education facilities in the school are not complete 100% only about 80% of the already fulfilled, the shortage of facilities lies in the books supporting the science and practice of science in a laboratory room and play facilities are sports.

5. *Data on research result Junior High School 5 Tanjung Tiram*

Founded from 2016 (4 years old). Total teachers of civil servants and Non-civil servants as much as 21 people. The school has 6 Rombells, a total of 192 students. The Facilities are unsuitable/complete. The total amount of cost Rp. 208,405,904. Percentage of tools that have been fulfilled as much as 64 %. Principals, teachers, and students say that facilities in this school are not complete because the school is new to the general facilities that have been fulfilled and the school has only been running for 4 years.

6. *Interview results of the head of the infrastructure of the Department of Batu Bara Regency*

The interview results are :

- a. Procurement planning strategy
Our procurement planning strategy asks for proposals from schools because the more knowledge about facilities and infrastructure is the principal and components that are in the school, ask for a submission where they propose what will be needed as well as what is already in the school and make a plan for.
- b. Completeness of facilities and compliance with Minimum Service Standards
It is appropriate even though at this time there are also a few more schools that have not met the infrastructure facilities
- c. Procedures performed by a school on the application of
Renovated or less, their school must input data in the main data of students because assistance for renovation usually sourced from the regional budget can also be obtained through assistance from the ministry.
- d. Funds issued by Batu Bara Regency Education Office for facilities.
it is not the same every school depends on the situation of the condition of each school. if how much in total it is part of the planning is not in us. And we've asked for anything to renovate. anything you want to fix. or the needs of every school's facilities.
- e. A certain time by a school completes the facilities

If in principle every means and infrastructure there is a grace period where usually 5 years is many years but if said with the initial development.

- f. Regional Goods Price Standard
Regional Goods Price Standard is a price standard made by the district according to the price of this area in Batu Bara.
- g. Setting price standards for Batu Bara Regency
Set the price of the goods not in the Education Office but we filed the price standard that exists in Batu Bara Regency based on the survey and has been asked to submit the price data that we need in the Education Office but set that price standard based on the Decision of the Regent
- h. Length of renewal period of Regional Goods Price Standard
That's when decisions about price standards are usually made once a year. But it could be for two years. in the absence of significant changes.

The calculation looks for what percent of the shortfall and which has been fulfilled by calculating the total number of facilities based on Permendikbud No. 23 of 2013. but each school is not the same number because it has to pay attention to several aspects, namely are study group, student, book and teacher. After calculating the total amount of funding from each school, then the next calculation by sharing the total funds needed with the total amount of funding of the school, then multiplied by 100%. The exposure of recapitulation results of each Tanjung Tiram State Junior High School can be seen in the following table :

Table 1. Recapitulation of required costs and percentage lack of public junior high school education facilities tanjung tiram subdistrict

No	School Name	Financial Details			
		The Total cost required (Rp)	Total cost (Rp)	Percentage % (less)	Percentage % (fulfilled)
1	Junior High School 1 Tanjung Tiram	457,841,347	1,923,363,675	24 %	76 %
	Junior High School 2 Tanjung Tiram	413,669,706	1,689,331,657	25 %	75 %
3	Junior High	314,981,	1,126,93	28 %	72 %

	School 3 Tanjung Tiram	666	0,632		
4	Junior High School 4 Tanjung Tiram	219,555, 545	851,180, 096	26 %	74 %
5	Junior High School 5 Tanjung Tiram	285,401, 904	791,427, 191	36 %	64 %

Based on the table above shows that there is a difference in the total cost required, total cost. percentage and percentage fulfilled from each state junior high school in the Tanjung Tiram subdistrict. The importance of educational facilities should be achieved to a minimum by achieving minimum service standards (SPM) and referring to Permendikbud No. 23 of 2013 which requires local governments to review and equip incomplete facilities. The cost of education required here is the value that is incurred from the result of the gap between reality and SPM of the educational infrastructure facilities of each school in the form of the number of components that are lacking or needed to conform to Permendikbud No. 23 of 2013 then the number of components is adjusted to SHBD (Unit Price of Regional Goods).

Other research discusses the cost of education, namely by Gede Sugiarta discussing the composition of the cost of education borne by the government and parents of students which includes (direct and indirect costs) [14]. Further research by Kadek Supartini on the cost of education which discusses the size of the unit of education costs sourced from the government, local government, and the community in the fulfillment of eight national standards of education [15]. From the both of research can be concluded that the cost of education very important in every school, but differences with this research where discuss about the cost required to achieve minimum service standards.

5. CONCLUSION

This part will be presented two things that are at the heart of the problem that the authors discussed, namely the conclusion and advice of the results of the study. Where the study was to answer the research objectives, namely:

1. Educational facilities at Junior High School Tanjung Tiram Subdistrict that has been fulfilled or according to standards based on permendikbud Number 23 the year 2013 in percentage is 72 %

2. The total cost required if want to be fulfilled the infrastructure facilities at Junior High School Tanjung Tiram Subdistrict is Rp. 1,691,450,168.
3. Recommendations to the Local Government of Batu Bara Regency, Education Department and school in the fulfillment of educational facilities by Permendikbud No. 23 of 2013, that are :
 - a. Local Government of Batu Bara Regency working with the Education Office to accelerate facilities to a minimum, calculate gaps, and calculate the cost of infrastructure according to SPM.
 - b. Education Office conducts regular reviews into schools to see firsthand the state of the school which will be a report to the Batu Bara Regency Government, thus the education ministry in Batu Bara Regency will be better.
 - c. Tanjung Tiram Junior High School school to be able to use the facilities best, and it is good to hold a meeting once a month about what facilities are being needed by the school, be it discussing classrooms or other facilities that are not feasible and is immediate to be renovated

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