

Financial Aid:

The Active Role of Regional Government on Accomplishing Compulsory Education for Secondary Education

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Abstract—The purpose of this study is to determine the amount of educational operational costs in accordance with the targets, coverage, and direction of the regulations to be set. The method used in this study is the Regulatory Impact Assessment, a method that systematically and consistently studies the effects of government actions, communicating information to decision makers. The location that is the object of study is a public high school in the West Java Provincial Education Office. This location was taken because it really needs information on how much additional costs are needed for each student who must be assisted by the local government so that regulations are made immediately. The results of the study show that the SPP / IBPD cost from the calculation of the unit cost at Senior high school is Rp. 1,740,000 s / d Rp. 1,920,000 / student / year. At Vocational High Schools of Rp. 1,800,000 to Rp. 2,040,000 / student / year. Special school of Rp. 6.120,000 / student / year. Education operational cost assistance is determined based on the financing component based on the study group cluster. The key factor for success is the financial aspect of the province, so it is necessary to project a budget for the next 5 years. In conclusion, the determination of the amount of educational operational costs is based on the results of the cluster cluster calculation at school by considering the index of needs of each school.

Keywords—*educational operational costs, financing components, study group clusters*

I. INTRODUCTION

Overcoming the burden of education in the context of decentralized education management will always be related to the adequacy of the development financing system. Even though Law No.25 / 1999 on Financial Balance between Central and Regional Governments already exists, through balance funds, general allocations and special allocations, it still requires political commitment and moral commitment, both at the central government and regional government.

One of the efforts made by the government in providing access to and improving the quality of education for the community is the government program through the School Operational Assistance Program (BOS), to provide funding for

non-personnel operating costs for education units as implementers of compulsory education programs.

In the implementation of activities in schools, activities that cost money often appeared which in their implementation were not included in the components / activities that were funded by BOS funds, so they often created problems for schools. In its use, BOS is limited to non-operational activities, while in the provision of education, there are activities that are operational in nature that also need to be funded as an effort to increase the effectiveness and quality of education in schools.

A number of problems facing education today include:

- Expansion of access to education, which currently does not reach the whole community;
- The Human Development Index (IPM) has not been achieved in the education component so that strategic efforts are needed to increase the index through the provision of educational funding assistance for students at the Senior Highschool / Vocational High School / Special School levels;
- The gross enrollment rate (APK) at the Senior Highschool / Vocational High School / Special School levels has not met the expected target;
- There is still a drop out rate at the Senior Highschool / Vocational High School / Special School levels.

Therefore, the role of local governments (provincial and city) is very important to ensure that education can run well and ensure the fulfillment of education funding in schools. It is the responsibility of local governments to advance education in their regions through support, particularly in education funding. Activities / components of educational provision, both operational and non-operational, must be funded so that the education process is carried out well and supports the achievement of education quality.

II. LITERATURE REVIEW

A. Concept, Types and Levels of Tuition Fees

The benefits of education costs by education experts are often referred to as Cost Benefit Analysis, which is the ratio between financial benefits as a result of education (usually measured by income) and all costs incurred for education. "Cost benefit analysis as a technique for evaluating public investment projects that compete actually or potentially with similar projects in the private sector: that is, the market mechanism generates prices for the activity in question which can be used to translate the benefits of the public project into term directly comparable to its costs" [1]. In line with that statement, Psacharopoulos, states that "Cost benefit analysis is to compare the opportunity cost of a project with the expected benefit, measured in the terms of the additions to income that will accrue in the future as a result of the investment" [2].

Education costs are not only in the form of money or rupiah, but also in the form of opportunity costs. Opportunity cost (income forgone) is the potential income for a student as long as he takes lessons or completes studies. Thus, the overall cost (C) at the schooling level consists of direct costs (L) and indirect costs (K). In the formula, it is described: $C = L + K$. The cost of education is an empirical basis to provide an overview of the characteristics of school finance [3].

Direct costs are costs that directly touch educational aspects and processes, for example teacher and employee salaries, provision of learning facilities (level rooms, offices, toilets, places of worship, warehouses, laboratories), stationery, teacher reference books and student handbooks. Indirect costs are costs incurred by students, parents or the community to support indirect needs, such as: living costs, clothing, health, nutrition, transportation, lodging, and opportunity costs lost during education. These indirect costs have different interests and places of expenditure and are incurred in unlimited time and uncertain types of expenses, such as the loss of student income due to education or forgone earning. In addition, indirect costs can also be reflected in the tax exemption for schools due to the non-profit nature of schools [3].

Personal costs are costs incurred by a family to pay for their child's schooling, which includes lost opportunity costs (forgone opportunities). This fee includes: tuition fees, fees, and other expenses that are paid personally. Social costs are costs incurred by the community to pay for school, including costs incurred by the family individually (personal expenses). However, not all social costs can be included in personal expenses. According to Jones, social costs can be said to be public costs, namely the amount of school fees borne by the community [3,4].

Classify education costs as, (1) direct costs, namely costs incurred by schools, students and student families, (2) indirect costs such as forgone earning. Another definition of education costs includes direct costs and indirect costs [4-5]. In addition, classifies costs based on, (1) the type of education (public and private), in this case the expenditure is compared to the number

of enrollments, (2) the level of education and majors, (3) the objective is direct costs. (recurring expenses on salaries and materials) and indirect costs (for general management) as well as costs for encouraging school attendance (costs of intervention; explaining the difference between average costs across countries / levels of education), social costs and costs of transfer or transfer costs (canteens, dormitories, transport and scholarships), and (4) the nature of expenses (payroll) [6].

With regard to the level, education financing occurs at several places or levels, including educational unit institutions, namely schools, users of education services, namely parents or students, and education administration from the sub-district, district / city, provincial, to the central level. In addition, at each level, tuition fees include some or many cost components. Thus, the analysis of education costs will be more useful when using the level and component of education costs approach. Therefore, theoretical studies need to discuss the levels and components of education costs [7].

B. Education Unit Cost Components

In analyzing the implementation of educational unit costs, a cost analysis concept is needed. For this purpose, questions relating to: (1) what factors trigger costs are reviewed; (2) Can these factors be traced from the start to produce an output? (3) Does knowing the costs of administering educational program units guarantee at least the internal effectiveness of an education provision?

In carrying out educational activities, schools generally prepare school income and expenditure plans for a period of one year. In the income plan there is a component of the source of funds (government, parents of students, and the community). Meanwhile, the expenditure plan is broadly divided into salary and non-salary components. The salary component is used to pay teacher salaries and welfare. This component is the most dominant component in spending on school education costs. Meanwhile, the non-salary component includes: sub-components for the procurement of learning equipment, learning materials, maintenance, level facilities, school facilities, student guidance, and school management. Non-salary cost components that are not included in the School Revenue and Expenditure Budget Plan (RAPBS) include: purchase of books, stationery, bags, shoes, uniforms, course fees, field trips, incidental donations, and pocket money directly issued by parents without going through school, as well as the cost of physical construction, learning equipment, scholarships, and others that are not recorded in the RAPBS [7].

C. Activity Cost of Educational Units in Schools

The implementation of educational units is the efforts made in learning human resources to achieve certain goals. From a process perspective, this is a series of activities which are interrelated to form wholeness. In this process, there are a series of activities that can trigger costs. These activities are grouped into a category (pool) which is often referred to as a "unit" [8]. On the basis of this unit, unit cost analysis emerged,

so that a term often known in education emerged, namely the unit cost of students (learning citizens). The unit cost is a collection of activities that trigger costs. The unit cost is often used as a comparison both externally (with the unit cost of other institutions) and internally (within the institution itself) to give consideration to the level of effectiveness or efficiency of an educational provision. Categorizes the units mentioned above into several things, such as: (1) teacher salaries, (2) salaries for other personnel, (3) study places, (4) equipment, and (5) Materials (learning tools). Based on the unit costs, the unit cost per student is obtained. This categorization is not an absolute thing; it may be that the delivery of education is different from school education as above [4,7].

III. RESEARCH METHODOLOGY

Preparation of academic papers regarding the provision of Educational Operational Assistance at the SMA / SMK / SLB Negeri levels is carried out through the Regulatory Impact Assessment (RIA) method. RIA is a method that systematically and consistently examines the impact of government actions, communicating information to decision makers. RIA is basically used to assess regulations in terms of: relevance between community needs and policy targets, the need for government intervention, efficiency between input and output, effectiveness between policy objectives and outcomes, sustainability between community needs and results before the implementation or amendment of a regulation.

The RIA is a fundamental tool to help governments assess the impact of regulations. The RIA is used to test and measure the possible benefits, costs and effects of new or existing regulations. The implementation of the RIA supports the policy-making process by incorporating valuable empirical data for policy decisions, and through the development of a rational decision framework to assess the potential choice of regulatory policy implications [9,10].

The difference between the RIA approach and other policy-making approaches is where the RIA can: (1) provide reasons for government intervention; (2) provide reasons that regulation is the best alternative; (3) argues that regulation maximizes net social benefits at minimum cost; (4) demonstrate that sufficient consultation has been undertaken; (5) demonstrates that a suitable compliance and implementation mechanism has been established. From this perspective, the main objective of the RIA is to ensure that regulation will improve the welfare of the community [9,10].

A. Stage 1: Problem Formulation

At this stage, policy analysts want to know, among other things: Does the government understand the real problem in issuing policies? Does the problem you want to solve really exist? Or is it just the symptom? Isn't there a more basic problem? What is the root cause of the problem? And how are the stakeholders' perceptions (related parties) on this problem?

B. Stage 2: Identification of Policy Objectives

In this stage the policy analyst tries to find out which target the government wants to achieve through the issuance of policies. In some cases, the goal of a policy is of course to solve the 'problem' identified at this stage. In many cases, however, a "problem" may be complex and complex enough that it cannot be solved with just one action (policy). In such circumstances, government policies are usually made and are only intended to overcome some of the problems at hand. Therefore, policy analysts must clearly identify the goals the policy wants to achieve.

C. Stage 3: Identification of Alternative Problem Solving

At this stage, the policy analyst reviews the development of alternative actions (options) that can be used to achieve the identified goals and objectives. The focus of the review at this stage is to see whether the government has considered all available options (alternative actions). Policy analysts should also consider whether there are other better and clearer ways (alternative actions) that the government can use to achieve its objectives? What about the alternative of doing nothing? By looking at other alternative solutions to problems, we can compare and consider which alternative is better in achieving the desired results.

D. Stage 4: Benefit and Cost Analysis

In this stage, policy analysts carry out an assessment of the benefits and costs (advantages and disadvantages) of each important option or alternative action, from the perspective of the government, society, consumers, business actors and the economy as a whole.

E. Stage 5: Communication-Consultation with stakeholders

At this stage, the following formulated policies with an impact analysis on the social, economic and regional financial conditions are consulted with a number of related parties to capture the aspirations or perceptions of the community, business actors, and other stakeholders. Consultation at the alternative development stage is primarily aimed at obtaining input on the options that can be selected, and to test whether certain options are workable. In the cost / benefit analysis phase, consultation mainly aims to obtain input regarding the costs (losses or difficulties) and benefits (benefits) of each option, and to obtain confirmation of whether the expected costs / benefits actually materialize in practice.

F. Stage 6: Determination of the Best Policy Alternative

After considering various possible action options, and after comparing the various costs and benefits of these options, the next step is to choose the best action options to achieve the goals and solve the problems that have been formulated previously. The function of the analyst in this stage is to ensure that the government has compared all costs / benefits and chooses the most efficient and effective option.

G. Stage 7: Formulation of Policy Implementation Strategy

After the options are selected, the next step is to formulate a policy implementation strategy in the field. The implementation strategy includes policy administration (administration), policy dissemination and monitoring of policy implementation.

IV. FINDINGS AND DISCUSSIONS

The results of the study of State Senior Highschool / Vocational High School / Special School Operational Costs (BOP) are as follows [11]:

Determination of the amount of educational operational costs based on the results of the cluster calculation at school by considering the index of needs of each school. The cluster categories are as follows table 1:

TABLE I. CLUSTER CATEGORIES

Cluster	Senior High school	SMK
Cluster 1	Rombel 1-12	Rombel 1-24
Cluster 2	Rombel 2-24	Rombel 1-48
Cluster 3	Rombel >24	Rombel 1-72

The average unit cost at the Senior High School Java Province is in the range of Rp. 1,740,000 up to Rp. 1,920,000 / student / year;

The average unit cost at the Vocation High School West Java Province is in the range of Rp. 1,800,000 up to Rp. 2,040,000 / student / year;

The average unit cost at the Vocation Hight School West Java Province is Rp. 6.120,000 / student / year.

The free education formulation established by the West Java Provincial Government 2020-2023, based on cluster categories is as follows:

- Senior High School
 - Small cluster of Rp. 160,000, -
 - Medium cluster of Rp. 150,000, -
 - Large cluster of Rp. 145,000, -
- Vocation Hight School Engineering and non engineering
 - Small cluster of Rp. 170,000, -
 - Medium cluster of Rp. 160,000, -
 - Large cluster of Rp. 150,000, -
- The free formulation for the Special School level is IDR 510,000 students / year with a total of 4,841 beneficiaries with a budget requirement of IDR 29,626,920,000.

The results of calculating the ideal cost according to the lowest and highest ranges, for each cluster and level, the student unit cost / month is obtained as follows:

- Lowest Range
 - Senior High School

- Small cluster of Rp. 192.342, -
- Medium cluster of Rp. 177,342, -
- Large cluster of Rp. 162,342, -
- Vocation Hight School Engineering
 - Small cluster of Rp. 292,938, -
 - Medium cluster of Rp. 277,938, -
 - Large cluster of Rp. 192.938, -
- Vocation Hight School Non Engineering
 - Small cluster of Rp. 192.342, -
 - Medium cluster of Rp. 177,342, -
 - Large cluster of Rp. 162,342, -
- Highest Range
- Senior High School
 - Klaster kecil sebesar Rp. 415.640,-
 - Klaster sedang sebesar Rp. 400.640,-
 - Klaster besar sebesar Rp. 385.640,-
- Vocation Hight School Engineering
 - Small cluster of Rp. 516,619, -
 - Medium cluster of Rp. 501,619, -
 - Large cluster of Rp. 486,619, -
- Vocation Hight School Non Engineering
 - Small cluster of Rp. 415,640, -
 - Medium cluster of Rp. 400,640, -

A. Regulatory Range and Direction

The scope of the regulation in the Education Operational Assistance Regulation at the SMA / SMK / SLB Negeri level in West Java Province covers several aspects ranging from funding sources, budget allocations, target recipients of assistance, the amount of assistance, timing of distribution, mechanisms for managing and disbursing assistance, to accountability for use. assistance, as well as monitoring and imposing sanctions [11].

In an effort to implement these rules, it is necessary to regulate the mechanism for providing educational operational assistance, which is outlined in the form of technical guidelines / instructions for providing assistance.

B. Management System

Management of Regional Education Operational Costs (West Java Province) at State Senior High Schools, Vocational High Schools and SLB Using School-Based Management as well as Central BOS [11].

1) Regional Education Operational Costs of West Java Province at SMA, SMK and SLB Negeri are managed by schools by implementing School Based Management (MBS), which provides freedom in planning, management and supervision of programs tailored to the conditions and needs of schools as a companion to central BOS funds;

2) The use of Regional Education Operational Costs of West Java Province at SMA, SMK and SLB Negeri is only for the benefit of improving education services and improving the quality of education, there is no intervention or deduction from any party;

3) Management of Regional Education Operational Costs of West Java Province at State Senior High Schools, Vocational High Schools and SLBs includes teachers and Branch Offices of the Education Office Region I to XIII;

4) Management of Regional Education Operational Costs of West Java Province at State Senior High Schools, Vocational High Schools and SLBs using MBS is required to implement the following conditions:

a) manage funds in a professional manner by applying the principles of efficiency, effectiveness, accountability, and transparency;

b) conduct an evaluation every year; and

c) compile a Medium Term Work Plan (RKJM), Annual Work Plan (RKT), and RKAS, provided that:

- RKJM is compiled every 4 (four) years;
- RKJM, RKT, and RKAS are prepared based on the results of the school self-evaluation;
- RKAS contains acceptance and planning for the use of Regional Education Operational Costs of West Java Province for SMA, SMK and SLB Negeri; and
- The RKJM, RKT, and RKAS must be approved in a teacher council meeting after being approved by the West Java Provincial Education Office.

C. Public Middle School BOP Financing Components

- Library development as a companion to BOS funds
- New Student Admission (PPDB), Costs in the context of PPDB, including re-data collection for old students, including:
 - Learning and Extracurricular Activities
 - Learning Evaluation Activities
 - School Management
 - Professional Development for Teachers and Education Personnel, as well as School Management Development.
- Power and Services Subscription
- Maintenance of School Facilities and Infrastructure Costs to maintain and repair school facilities and infrastructure
- Purchase of Multi Media Learning Tools.

Effective management of education financing has proved a significant influence in improving the quality of education and the learning process [12].

V. CONCLUSION AND IMPLICATIONS

The policy of providing educational operational cost assistance (BOP) as a form of exemption from the monthly tuition of students at the State Senior Highschool / Vocational High School / Special School levels in West Java Province has an impact not only on increasing the Net Participation Rate (APM), Expectations for Old Schooling (HLS), but also on decreasing dropout rates. This policy of course also has an impact on increasing the regional financial burden of West Java Province in the coming years. The West Java Provincial Government must allocate a regional budget to support this policy. Basically, the objective of education financing management is the implementation of an educational process that is in accordance with the expected learning needs of students, by carrying out the maximum management of education financing starting from financing planning and budgeting, financing implementation, financing supervision and control and accountability or accountability. In distributing funds to be effective, it is carried out by referring to priority programs or activities, set goals or targets, and the number of students registered, which is the basis for determining the program or activity based on national education standards and based on the non-personnel operational cost component.

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