



Education Budget Fluctuation and Its Relevance to the Achievement of Human Development Index on the Dimension of Education

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Abstract: This study was aimed at revealing the relevance of the education budget to the achievement of Human Development Index on the education dimension in Central Lombok Regency of West Nusa Tenggara (NTB) Province. This study used a descriptive method with a naturalistic approach. There were 45 research subjects involved taken by applying the purposive sampling technique. Data was obtained through focused synthesis, documentation, literature study and questionnaires which were descriptively analyzed through data reduction, data display, and conclusion drawing. The results showed that the relevance index reached 0,35% (less relevant), because the financing programs and educational activities were not in line with the grand design of education. The achievement of RLS is low (6.29) and HLS (13.87) which has an impact on the minimum education index (0.59). What is indicated to have an influence is the goodwill and political will of the local government, sources of education budget, connectivity to education planning, implementation of educational programs and activities, management of education financing and commitment of education managers guided by well-managed governance.

Article History

Received: 02-01-2023

Revised: 08-02-2023

Accepted: 19-02-2023

Published: 16-03-2023

Key Words:

Education Budget;
Human
Development
Index; Dimensions
of Education.

How to Cite: Sanisah, S., & Santosa, H. (2023). Education Budget Fluctuation and Its Relevance to the Achievement of Human Development Index on the Dimension of Education. *Jurnal Kependidikan: Jurnal Hasil Penelitian dan Kajian Kepustakaan di Bidang Pendidikan, Pengajaran dan Pembelajaran*, 9(1), 140-150. doi:<https://doi.org/10.33394/jk.v9i1.7041>



<https://doi.org/10.33394/jk.v9i1.7041>

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Introduction

The Indonesian government has the responsibility to fund education for every Indonesian citizen. This obligation is clearly stated in the Indonesian Constitution (article 31, chapter XII) which prioritizes budgets for education at least 20% of either National or Regional Expenditure Budgets to meet the needs of implementing whole aspects of education. This mandate firmly states that education is the basic right of every citizen, so the government is obliged to fully funding on its implementation, especially for the primary level (up to K-12). Such implementation is hopefully supported by the obligatory of minimum amount of the education budget as clearly stated on the regulation.

It is also hoped that the enactment of the regional autonomy policy will contribute to encouraging regional self-reliance and increasing community welfare in various aspects of development including education management (Sukirman, 2020). Bearing in mind that the regions ought to understand its regional and community real conditions best (Pazri, 2016). The readiness of the education budget as an integral part of the national and regional expenditure budget is a representation of regional autonomy in the education sector (Arifah, 2018). The true yearning for development is to improve the quality of human resources. It is completely expected that the government allocates an adequate budget for human development improvement through the education sector, since Indonesia realize that education is a promising investment for future development (Asmirawanti et al., 2017). It's assumed that educational performance will become better if it is supported by an adequate



budget (Mongan, 2019) to fund the implementation of any well-planned programs or activities for achieving national development goals, namely educating Indonesians.

Budget that is used to reserve educational activities in Indonesia comes from state/regional revenues through the mechanism of balancing funds (DAU and profit sharing), decentralization funds, deconcentrating funds, and Special Allocation Funds (DAK) (Toyamah & Usman, 2015). Educational funding also comes from stakeholders such as acquainted parents, the community, school businesses, CSR from investors and assistance from other parties (Hayati, 2019) through various mechanisms. However, it is realized that the provision of the education budget in Indonesia is still inadequate (Fironika, 2005; Hayati, 2019; Wulandari, 2021), even though the amount of the national and regional expenditure budget continues to increase by years. Such matter is also faced by regional government of West Nusa Tenggara (NTB Province).

In West Nusa Tenggara (NTB) Province, national expenditure for education budget allocation in 2017 amounted to 10.67%, increasing to 15.09% in 2018 and reaching 15.45% in 2019 calculated based on the total budget on pure ABPB (excluding regional transfers) (PASKA, 2019). On the other hand, if calculated based on the overall income in 2017-2021, the regional budget for the education sector has fulfilled the regulatory mandate. In 2018, it's allocated 22.65%, in 2019 it was 22.38%, in 2020 it was 21.28%, and in 2021 it was 21.50%.

However, the quality of education in this province until 2019 is still at bottom, ranked 33 out of 34 provinces in Indonesia (Permono et al., 2020). The high budget allocation does not run linearly with an increase in the quality of education. This indication of weak education can be seen from the West Nusa Tenggara Regional Education Balance 2019 where the NER (Net Participation Rate), GER (Gross Enrollment Rate), ALS (Average Length of Schooling), and ELS (Expectation Length of Schooling) are still relatively very low (PASKA, 2020).

Central Lombok District also experienced fluctuations in the education budget in relation to the quality of education, which was reflected in the achievements of the HDI (Human Development Index) in 2019 reaching 66.36, in 2020 it was 66.43, and in 2021 it reached 66.71. This region has allocated a sizeable budget for education affairs, namely IDR. 2.152,687,126,109.- in 2019, in 2020 it increases to IDR. 2.296,599,627,613, and in decrease in 2021 at IDR. 2.197,459,508,962.- (Loteng, 2021). This condition is in line with the conclusion of a study using NER, GER, ALS (literacy rate), and the percentage of the education budget as parameters, that most regions in NTB have an average education index (Mohzana & Fahrurrozi, 2021; Permono et al., 2020), although the education budget allocation is assumed higher by years.

Since UNDP (*United Nations Development Programme*) in 1990 stated that the HDI (*Human Development Index*) uses three basic dimensions, namely health, education, and income (Lengkong et al., 2019; Setiawan & Hakim, 2018; UNDP, 2008). Currently, the education dimension uses the ALS indicator (Average Length of Schooling) and ELS (Expected Length of Schooling) (Fauzi et al., 2017; Iryani & Ramdani, 2019) considering that literacy rate is considered no longer relevant to be applied to describe the quality of education because the literacy rate level of each region is relatively good and its only related to education dimension (BPS, 2021). However, the rules of the game for HDI remain the same, good results in one dimension cannot compensate for deficiencies in other dimensions.

The slow rate of increase in the HDI (especially in the education dimension) indicates that the allocation of the education budget is unable to solve the education challenges faced by the regions. This indication is not in line with several research results which illustrate that the education budget greatly influences the increase in HDI (Harjunadhi & Rahmawati, 2020;



Rahmat & Bachtiar, 2018). It is not surprising that many parties consider that education services in the era of regional autonomy did not show any significant changes from the previous era, even getting worse. One of the major problems is related to the management of budget allocation for education which has not fully supported the implementation of educational decentralization (Koto, 2015; Pazri, 2016). Such phenomena bring with it some potential causes various obstacles in achieving some targets of educational programs and activities that have been set. Therefore, local governments need priority strategies in order to increase their education index by improving program policies, activities, and increasing budget allocations in the education sector (Mizan et al., 2018; Saputra, 2018). Furthermore, the government have to focus on education financing and management (Mohzana & Fahrurrozi, 2021) through various supporting activities.

The issue of the education budget is an important element in the effort to improve the quality of education. It is also a clear portrait of the government's weak commitment to improving education, implementing policies, and the lack of community control (Sanisah, 2015). By now, Central Lombok District still faces various educational problems. For example, the literacy rate is relatively low, and in 2021 Central Lombok still faced 23.52% of illiterate citizens. The average length of schooling in the same year is 6.29 years, equivalent to class VII SMP (Junior High School). The expected length of school is only 13.85 years (Bappeda, 2021). This condition of education is complemented by other educational problems that also require concrete solutions. For instance, low enrollment rates, high dropout rates, low functional literacy pass rates, low teacher competency test results, and students' low achievement in literacy and numeracy (Disdik, 2021).

In fact, this does not need to happen since the amount of the budget for education matters is quite large and increasing from year to year. In addition, it is supported by programs from other parties such as INOVASI program since 2017. The comparison of the large budget allocations and the reality of education raises questions that lead to the assumption that there is something wrong with the education management system. In order to understand further, specific and in-depth research is needed on the relevance of the education budget to HDI achievements in the education dimension in Central Lombok District, including (1) an overview of the allocation of the education budget; (2) the development of HDI achievements in the education dimension; (3) the level of relevance of the education budget to HDI achievement in the education dimension and (4) factors that contribute to the relevance of the education budget to HDI achievement in the education dimension. In particular, this research is unique because it will find the relationship and relevance between the budget allocated to finance education programs and HDI achievements in the education dimension.

Research Method

This descriptive research with a naturalistic approach focuses on answering research questions related to the problems of how, what, when, and where (Sahin, 2021). Descriptive research requires researchers to describe variables appropriately, there is a causal relationship among factors, research results are presented according to data collected in a certain period and the research area is flexible (Fadli, 2021). The naturalistic approach is carried out by natural setting, descriptive, process emphasizing, inductive, and paying attention to research values (Fadli, 2021; Sargeant, 2012), the presence of researchers does not change the situation. The analysis must be methodical so that the data obtained can be narrated properly (Sudarmono et al., 2021). Naturalistic flexibility makes it easier for the researcher because they can choose a method according to the object of research (Yusanto, 2020) such as



analysis-focused synthesis, analysis of secondary data, documentation, and interviews (Barrett & Twycross, 2018) with budget managers at the local level.

The research procedure developed is a modification of the naturalistic research model put forward by Spradley and Miles and Huberman (Fadli, 2021; Sanisah, 2015). Data were obtained from two sources, namely primary and secondary data (Asmirawanti et al., 2017). Primary data is obtained from respondents' responses which are determined sequentially through purposive sampling (Campbell et al., 2020). As many as 45 respondents from Education Board and Regional Planning Agency were asked to fill out a questionnaire containing ten indicators which cover the parameters of the relevance of the budget to HDI, and secondary data obtained from the results of documentation and literature studies supported by focused synthesis results. The data obtained is dominant in the form of words, sentences, schemes, and pictures (Sargeant, 2012), then analyzed following the flow of Miles and Huberman namely data reduction, data display, data verification, and drawing conclusions (Miles et al., 2014). While the data cogency check series includes analyses of credibility, dependability, confirmability, and transferability.

Results and Discussion

Every district has its own specific character and uniqueness related to the aspect of budget allocation for education development and its achievement. Explicitly, these two aspects are representations of goodwill and the political will of local governments in carrying out development in their respective regions. Both aspects cannot be separated but mutually supporting and complementing. The budget is a benchmark for whether the government is running, together with the mechanisms or systems that play a role in regulating governance or bureaucracy. Combination of these aspects is a guarantee of the ongoing process of good governance. A budget can be understood as a plan that is arranged systematically, covering all institutional activities expressed in monetary units or entities and valid for a certain period in the future (Fathony & Prianty, 2019; Fransisca et al., 2021). This understanding leads to budget preparation as a process, starting from preparation, planning the activities, relevant data and worthy information collection up to the budget documentation.

The process, in this case, is in line with the function of management sequence, namely POAC (planning, organizing, actuating (implementing plans), and coordinating (monitoring and evaluating the implementation of plans) (Dakhi, 2016). The maximum results of development achievement, of course, are due to the support of adequate funding both in the context of planning, implementing, and evaluating the budget in general. The budget listed in the Regional Expenditure Budget of Central Lombok District Summary Document (2019-2021) is quite varied. In terms of budget sources, allocation, and amount. The total amount of in the last three years are as follows: in 2019 is IDR 2.152,687,126,109, in 2020 it increased to IDR. 2.296,599,627,613 and in 2021 it will decrease to IDR. 2.197,459,508,962. The education budget allocated by the Central Lombok Regional Government in 2020 was IDR. 147,875,655,098 (Loteng, 2020), and it was drastically increased in 2021 to IDR. 702,465,649,126,- (Loteng, 2021).

Logically, such phenomenon ought to bring with it some impacts on fluctuations in budget allocations in various fields of development including education. An increase in the regional budget has the potential to increase the budget for education affairs and vice versa. The education budget can be understood as a state/regional income and expenditure plan within one year in the form of income and expenditure as well as education financing in the form of any receipts that need to be repaid and/or expenditures that will be received back (Arifah, 2018; Wulandari, 2021). The enactment of the stipulation of a minimum allocation



of 20% of the budget from the national and regional expenditures budget to finance education affairs implies that the state and regions must set aside an education budget of this amount (Saputra, 2018; Wulandari, 2021).

The existence of the education budget has an impact on the financing of programs and activities as an effort to improve the quality of education which has been the goal of education development in all aspects. Related to HDI, the education dimension has its own measure of success that collaborates with other indicators namely health and income dimensions which cannot be separated from the education sector. This shows the importance and urgency of education in human life and its important contribution to the existence of HDI. Statistical data attained stated that HDI of Central Lombok in 2019 was 66.36, in 2020 it arose to 66.43, and in 2021 it increased to 66.72 (BPS, 2022).

The priority for education development in Central Lombok District is stated in the second and fifth visions of the Regional Heads Bureau (Bappeda, 2021). The second mission emphasizes the importance of increasing accessibility and quality of continuing education services in all channels, levels, and types of education and must be able to produce intelligent, independent, and superior human resources as well as be able to participate actively in the development. The fifth mission is to implement character education to the fullest in order to preserve and develop noble cultural values for oneself and the nation through various approaches that are integrated into lessons (Disdik, 2021).

Accordingly, education in Central Lombok District also faces several classic problems, namely: (1) unequal quality of education and supporting facilities; (2) lop-sided quality of educators; (3) low proportion of satisfied accredited primary schools (K-1 to K-9); (4) GER for preschool is still low; (5) there are still a big number of illiterate people; (6) the low proportion of teachers who are certified and (7) the completion of compulsory education (12 years) has not been progressed as expected (Bappeda, 2021; Disdik, 2021).

Funding education affairs in the regions, the government sets a minimum budget portion of 20% of the total regional expenditure budget. Central Lombok is also doing the same thing. The percentage education budget in 2021 reaches 31.98%. In general, the allocation of the education budget in Central Lombok District is quite high and meets the minimum requirement in regulations (20%) as other districts/cities in NTB. Ironically, IDR. 514,993,819,199, - or 73.31% of the education affairs budget was allocated for indirect expenditure financing (operations and capital expenditures). This means that there is only 26.69% that can be used to finance education management programs and activities that have been planned to meet education development targets.

The intended management is directed at managing basic education (Primary School-Junior High School), PAUD (Early Childhood Education), non-formal/equality education, curriculum development, and management of teachers and staffs. Activities carried out in the form of building and rehabilitating schools, costs for elementary school student personnel, procuring practical tools and student visual aids, organizing learning processes and exams, fostering students' interests, talents and creativity, providing educators and educational staff, institutional development and management of BOS (School Operational Fund) (Loteng, 2021). Some parties consider that the 20% budget allocated by the regions for education matters is fake (Wulandari, 2021) and BOS funds are felt more beneficial or helpful for schools (Fathony & Prianty, 2019).

The dominant source of Central Lombok's education budget comes from regional transfers in the form of DAU (General Allocation Fund) and DAK (Specific Allocation Fund) (Loteng, 2021) whose greater utilization is directed towards indirect spending such as administration and bureaucracy (Nandani et al., 2018). The logical implication is that there is



increasingly limited space for the regions to allocate the education budget to finance programs and activities outside the provisions of the central government and the designation of transfer funds. Funding for programs and activities that are directly in contact with users of education, learning and their variance is very minimal, considering that the allocations of DAU (salary, grant and other welfare matters) and DAK (physical and non-physical maintenance fund) have been determined vertically according to regional conditions. In fact, the regions still face complex educational problems and have the potential to affect the quality of education (Jaweng et al., 2020), as can be seen from the achievements of the HDI in the education dimension.

This condition illustrates that budgeting for education affairs has not fully answered the problems and grand design education listed in planning documents (RPJMD, RKPD, and RENSTRA). Not surprisingly, when juxtaposing the focus on education development contained in the RPJMD, RKPD, and the Education Bureau's Strategic Plan, namely the Central Lombok District Education Office. It seems out of sync with the funding allocation in the RKA (Fund and Program Planning). It can be said that the results of education planning in Central Lombok have not been fully answered on the programs and activities funded in the RKA.

Since the lack of planning and budgeting which is still not matched and the dominance of regional transfers in the budgetary resources for education affairs indicate a performance gap in local governments in planning and budgeting (Jaweng et al., 2020), weaknesses in program and activity planning, low quality and quantity of planning human resources (Andriani & Setyowati, 2019), including the lack of PAD (Local Revenue) to support for education affairs and the lack of creativity by local governments in finding alternative sources of funding for education matters. As a result, the quality of education represented through HDI has not developed significantly, and problems and regional education targets have not been resolved.

ALS of Central Lombok achievements in 2019 (6.27), 2020 (6.28), and 2021 (6.29) (Bappeda, 2021). The ALS in Central Lombok Regency over the past three years has shown no significant change (an increase of 0.02) equivalent to graduating from elementary school (or class VII at junior high school). While the ELS score has increased by 0.35 from 2019 (13.50) to 2021 (13.85), this figure is equivalent to Diploma I. ALS and ELS achievements still have minimal impact on the Central Lombok education index which only reaches 0,59 during 2020, and conditions in 2021 only experienced an increase of 0.01 points from conditions in 2019 (0.58). Its snowball effect causing progress of the HDI has slowed down, in 2019 it was 66.36, in 2020 it rose to 66.43 and in 2021 it rose to 66.72. As a parameter, BPS (Bureau of Statistical Centre) divides the HDI classification into several categories such as low if $HDI < 60$, moderate if HDI achievements $60 - < 70$, high if HDI achievements $70 - < 80$, and if HDI achievements 80 . It also means that Central Lombok HDI is currently in moderate category.

This achievement is a reference for determining the relevance index of the education budget with the HDI dimension of education, which has been tabulated into 10 indicators that are interrelated and have a direct contribution to improving the quality of human resources as well as representation of relevance. Relevance in this context can be understood as the suitability (Muhson et al., 2012) between the education budget and HDI achievements in the education dimension with three critical points that is grand design education, budget, and HDI achievements in the education dimension. From the results of the analysis, it was found that the education relevance index in Central Lombok District only reached 0.35% which was in the less relevant category. The relationship between planning, education budget, and HDI

achievements in the education dimension is very strong, one relevant aspect is used as a representation of other aspects. In many cases, budgeting often does not support planning that has been made before (Jaweng et al., 2020) because it is influenced by various factors.

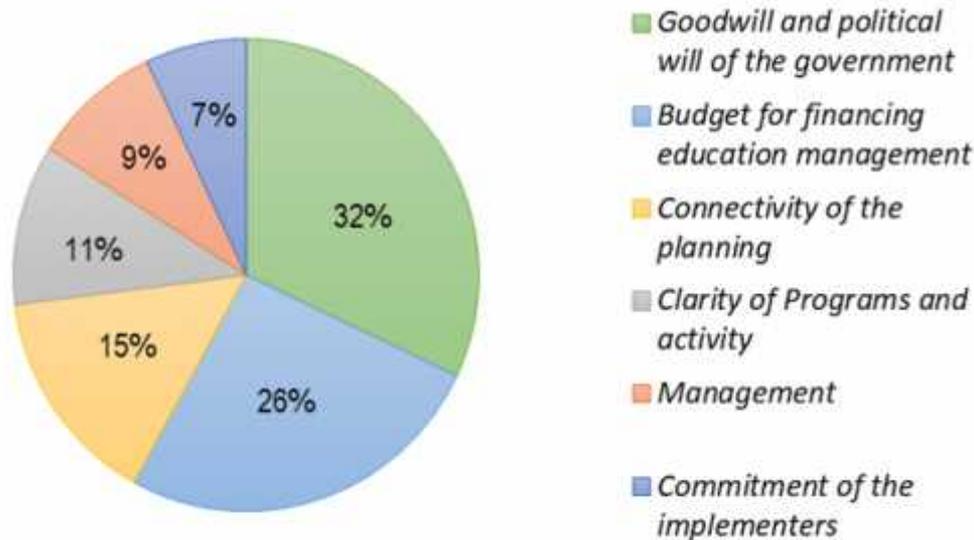


Figure 1. Factors that Potentially Influence the Relevance of Education Budgets to HDI

Based on the data shown in Figure 1, it can be understood that some factors that may indicate the outcome of the relevance of the education budget to HDI achievements in the education dimension are: (1) goodwill and political will of the local government (executive and legislative) in education budgeting; (2) budget sources used to finance education management; (3) education planning connectivity; (4) clarity of programs and activities funded in the education budget; (5) the management of program financing and educational activities are guided by the principles good governance and (6) the commitment of program implementers and activities in implementation. This condition illustrates that indeed the education affairs budget has a positive but still it is not significantly effect on HDI achievements (Eka et al., 2016; Harjunadhi & Rahmawati, 2020). The assumption is that if these factors can run in one direction in a positive corridor, then the relevance between the education budget and HDI achievements in the education dimension will reach a point *equilibrium*.

Based on the research results, it can be presented theoretically and practically. Theoretical implications are (1) fluctuations in budget allocations for education affairs are largely determined by the amount of budget owned by the regions as a whole, considering that regional governments must comply with the 20% funding requirement for education affairs; (2) the total allocation of the education budget also contributes to the development of HDI achievements in the education dimension; (3) the relevance of the education budget to HDI achievements in the education dimension is an indicator that can be used as a parameter for the development of the quality of education in a region; and (4) factors that may affect the relevance of the education budget to HDI achievements in the education dimension, namely the goodwill and political will of the government, sources of the education budget, connectivity of education planning, clarity of programs and activities funded, education financing management and commitment of program and activity implementers. The practical implication is that research results can be used as input for relevant agencies in carrying out their duties and responsibilities in managing the education budget so that they can make a positive contribution to improving HDI, especially in the education dimension.



Conclusion

The conclusion of the research obtained was that the relevance indicator between education budget spending to HDI on the education dimension only reaches 0.35% (less relevant category). This is due to the financing of educational programs and activities that are not in line with the grand design of educational planning so that it is unable to solve educational problems and targets, including ALS (6.29) and ELS (13.87) results which impact the minimum education index (0.59). Some factors that may indicate as the major affecting this relevance are: (1) goodwill and political will of the government, (2) sources of the education budget, (3) connectivity of education planning, (4) clarity of programs and activities funded, (5) management of education financing, and (6) commitment of implementers of programs and activities that are guided by good governance.

Recommendation

In order to maximize HDI achievements, especially in the education dimension, it is strongly recommended that education affairs managers at the regional level be more creative and innovative in managing education supported by connectivity planning, budgeting, and realization so that educational problems can be resolved, and education development targets can be achieved. Concrete efforts that can be made are (1) actively pursuing innovation in education management by utilizing the potential of the region; (2) making an operational plan for education that is in line with the grand design of education development stated in the RPJMD (Regional Medium Term Work Plan) and the strategic plan owned by the Education Office and implement it based on the principles of good governance; (3) finance educational programs and activities that can have a direct impact on increasing the HDI in the dimensions of education and quality of education; and (4) education units can be more proactive in implementing education that is oriented toward efficiency in the education budget and increasing the HDI in the education dimension.

Acknowledgement

Thank you to the Universitas Muhammadiyah Mataram for facilitating this research through UMMAT Research and Community Service Institute (LPPM) with an internal grant scheme for research in 2022.

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