Research Article

EFFECTIVENESS AND EXPENDITURE EFFICIENCY OF THE GOVERNMENT OF THE EDUCATION

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Abstract

This study aims to determine the effectiveness and efficiency of government spending in education. The analytical methods used are the income effect and expenditure efficiency ratios. The results of this study indicate that the level of effectiveness of government spending in the education sector is, on average, very effective. The effectiveness of government revenue from the education sector is that the education sector is one of the priority sectors in human development, and meeting its budget is the implementation of government regulations. At the same time, the factors that affect the efficiency of government spending in the education sector are weak coordination in planning and budget execution, the process of procuring goods and services that is not on time and not according to specifications, an increase in the amount of the budget in the Amendment to the Regional Revenue and Expenditure Budget, disproportionate education budget.

Introduction

The progress of a nation is strongly influenced by the role and performance of several main development sectors, one of which is the education sector. Good and quality education is the best investment that can affect the quality of a nation's human resources, especially in processing its natural resources, especially in rural areas in developing countries such as Indonesia. Education in an area is successful; it will improve the quality of the human resources of the area so that sustainable human development takes place (Sund & Gericke, 2020). The success of the education sector cannot be separated from the role of local governments in setting budgets (van Doren et al., 2020). Regional governments have the authority for regional autonomy and fiscal decentralization; have a better knowledge of the needs and conditions of their respective regions so that they are expected to be able to realize the income they have according to the needs of the people in their regions, including the needs of the education budget (Baqui et al., 2020).

According to research by Kamble et al. (2020); Andrusiv et al. (2020), financing management fulfils the effective principle if the activities carried out can regulate the costs of activities to achieve the objectives of qualitative outcomes established plan. So it can be concluded that cost-effectiveness is the ability of financing to achieve goals and targets as planned. Financing is said to be efficient when the achievement of the target or target is obtained with a smaller sacrifice or at a minimum cost (Knechel et al., 2020). Effectiveness is related to the quality of an activity, while efficiency is related to the number of results of an activity (Naz et al., 2020).

The effectiveness and efficiency of education funds are measured by comparing the budget with the budget realization. Efficiency in local government spending is defined as a condition when it is no longer possible to reallocate resources to improve the welfare of the community (Solly, 2020); Kontokosta and Hong (2021); Dermatoto et al. (2021). The efficiency of local government spending can be interpreted as that every rupiah spent by the local government produces optimal public welfare (Kurnia (2006); Rambe (2020). Said to (Martinsons et al., 2017), Abdel-Moneim (2020), Martisons et al. (2017) also explains that the lack of harmony between planning and budgeting as well as inefficiencies in budget allocation can hinder the achievement as expected. Based on the previous description, it is important to research effectiveness to determine the effectiveness and effectiveness of financing in achieving the planned goals and targets. Meanwhile, research on efficiency determines the efficiency and inefficiency of a target or target financing obtained at a smaller sacrifice or a minimum cost. Apart from this, through effectiveness and efficiency, the obstacles in the implementation of local government activity can also be seen.

Said (Trezona et al., 2018) explains that one of the keys to improving the quality of education is budget policy. A low education budget is often directly proportional to the low quality of education. Also, even though education spending has been increased, there are still differences in output and achievement. This is also influenced by the ability of the regions to realize programs and activities through the available budget in realizing educational performance achievements (Heinrich & Marschke, 2010; Pierce et al., 2008).

Samarinda City is the capital city of East Kalimantan Province (straitstimes.com). Based on the publication of Samarinda in 2020 Figures, Samarinda City is the city with the largest population in the entire Kalimantan Island, amounting to 872,768 people. The following showed the population data by age per level of education in Samarinda City in 2013 - 2019. In general, the condition of development in the education sector in Samarinda City can be seen from the education performance indicators, including the passing rate and the net enrollment rate. Graduation Rate is the percentage of graduate students with the highest number of students at a certain level. The following showed the graduation rate data according to education level in Samarinda City in 2013 – 2019.

Table 1
Table of Graduation Rates (AL) According to Education Level in Samarinda City in 2013 - 2019

Level Education	Pass Rate (percent)						
	2013	2014	2015	2016	2017	2018	2019
Primary school	98.51	102.5	100.2	101.9	98.0	101.2	100.3

Senior High School	103.7	100.7	101.5	100.9	99.5	102.5	100.2
High School	103.9	108.1	108.9	106.0	106.0	106.8	104.7

Source: Samarinda City Education Office 2020

The following is the Samarinda City Government Budget for the education sector in the Samarinda City Regional Budget from 2013 to 2019, in table form.

Table 2
Education Sector Government Budget in the 2013-2019 Samarinda City Regional Expenditure Budget

No.	Year	Regional Expenditure Budget (rupiah)	Education Sector Budget (rupiah)	Percentage (percent)
1	2013	3.837.758.656.515	1.007.313.967.156	26.25
2	2014	3.890.928.664.090	1,078,701.564.747	27.72
3	2015	4.065.235.714.751	860,641.071.825	21.17
4	2016	3.670.596.964.251	957,317.361.068	26.08
5	2017	2.493.536.544.088	690,549.006.064	27.69
6	2018	2,727,334.176.656	694,815.222.030	25.48
7	2019	3.431.324.613.500	832.249.691.837	24.25

Source: Bappeda Kota Samarinda, 2020

Table 2 shows that the Samarinda City Regional Expenditure Budget in 2013 and 2014 reached 3.8 trillion rupiah. Then in 2015, it increased to 4.1 trillion rupiah, while in 2016, it decreased to 3.6 trillion, then in 2017 and 2018, it was 2. 5 trillion, and 2.7 trillion rupiah, and in 2019 it increased again to 3.4 trillion rupiah. Based on Table 2, it can also be seen that the Education Sector Budget has increased and decreased. In 2013 and 2014, the education budget reached more than 1 trillion. However, from 2015 to 2018, there has been a decline, namely 860 billion rupiah, 957 billion rupiah, 690 billion rupiah, and 694 billion rupiah, respectively. Furthermore, in 2019 it will increase to 832 billion rupiah.

LITERATURE REVIEW

Regional Finance, Effectiveness and Efficiency
Regional finance or regional budget is the work plan of the regional government in the form of money (rupiah) in a certain period. Furthermore, the regional budget or the Regional Revenue and Expenditure Budget are the main policy instrument for local government (Caamaño-Alegre et al., 2013). The measure of regional financial performance is an analysis of financial ratios sourced from a predetermined and implemented budget (Abdallah & Alnamri, 2015).
According to Sondang in Andrusiv et al. (2020), the definition of effectiveness is the use of infrastructure, resources in a certain amount that has been previously determined to produce several goods or services activities that a person or a company will carry out. Asmah (2020) explains that the revenue effectiveness ratio shows the government's ability to mobilize revenue according to the targeted goals. According to Chege and Wang (2020), effectiveness promotes economic development and the welfare of developing countries.
According to Andrusiv et al. (2020), the definition of efficiency compares the planned use of input with realized use or other words of actual use. According to Pishgar-Komleh et al. (2020), efficiency is the achievement of maximum output with a certain input or the use of the lowest input to achieve a certain output. Favero and Rutherford (2020) Efficiency occur when the output of education is produced at the lowest level of resources.

Effectiveness Calculations
The effectiveness ratio describes the ability of the regional government to realize the planned local revenue compared to the targets set based on the real potential of the region. The ability

of a region will be seen from its effectiveness. Asmah et al. (2020), the formula for the effectiveness ratio is as follows:

$$\text{Effectiveness Ratio} = \frac{\text{Realized Revenue Receipts}}{\text{Revenue Revenue Target}} \times 100\%$$

Asmah et al. (2020) explain that the revenue effectiveness ratio shows the government's ability to mobilize revenue according to the targeted goals. In general, the value of the effectiveness of income can be categorized as follows:

Table 3
Government Revenue Effectiveness Standards

Percentage of Effectiveness	Criteria
<75%	Ineffective
70%-89%	Less effective
90%-99%	Effective enough
100%	Effective
>100%	Very effective

Source: Asmah et al. (2020)

Efficiency Calculation
Efficiency Calculation: Shopping efficiency analysis can use the efficiency ratio with the following formula:

$$\text{Efficiency Ratio} = \frac{\text{Budget Expenditures}}{\text{Budget Receipts}} \times 100\%$$

The efficiency level of government spending can be determined using the formula above, namely by comparing the amount of realized Budget Expenditure with the amount of Budget Revenue which is then multiplied by one hundred percent.

The activity process can be efficient if a product or work result can be achieved using the lowest possible resources and funds (spending well). Furthermore, Pishgar-Komleh et al. (2020) state that "Efficiency is measured by using the ratio between input and output. The bigger the output compared to the input, the higher the efficiency".

Table 4
Government Performance Efficiency Standards

Government Performance Percentage	Criteria
<60%	Very Efficient
60%-80%	Efficient
80%-90%	Simply Efficient
90%-100%	Less Efficient
>100%	Not efficient

Source: Asmah et al. (2020)

Local Government Expenditure
Regional government spending is the obligation of the regional government, which is recognized as a reduction in net worth in the fiscal year concerned. Local governments allocate expenditure

fairly and equitably to produce maximum service improvements and welfare for the community. Permendagri No.21 / 2011 concerning Regional Financial Management

Based on the Regulation of the Minister of Finance Number 84 / REGULATION PMK.07 / 2009, regarding the Education Function Budget Allocation in the Regional Revenue and Expenditure Budget, the education function budget is an allocation of education function expenditure budgeted in the RREB to finance the implementation of education which is the responsibility of the regional government, including teachers' salaries, but does not include official education budgets. The education function budget allocation is stipulated at least 20% (twenty percent). As referred to in paragraph (1), the allocation compares the education function expenditure budgets against all RREB expenditure.

Government Efforts

The Big Indonesian Dictionary (2008: 667) defines effort as an activity effort that directs energy, thoughts to achieve a goal. The effort also means effort, reason, and effort to achieve a goal, solve problems, and find a way out. In this study, the effort referred to is the effort carried out by the government in increasing the effectiveness and efficiency of government spending in the education sector.

Framework

The framework in this study explains the line of thought of research on the effectiveness and efficiency of government spending in the education sector. The level of effectiveness and efficiency of government spending in the education sector can be determined by:

1.   Calculating the education sector budget revenue target of 20 (twenty) percent of the Regional Budget and Expenditure.
2.   Comparing the education sector budget revenue target against the predetermined target, namely 20 (twenty) percent, with the realization of the education sector budget revenue.
3.   Comparing the education sector budget revenue against the realization of education expenditure.
4.   Interview, this process is carried out to obtain qualitative data about the government's efforts to increase the effectiveness and efficiency of government spending in the education sector.
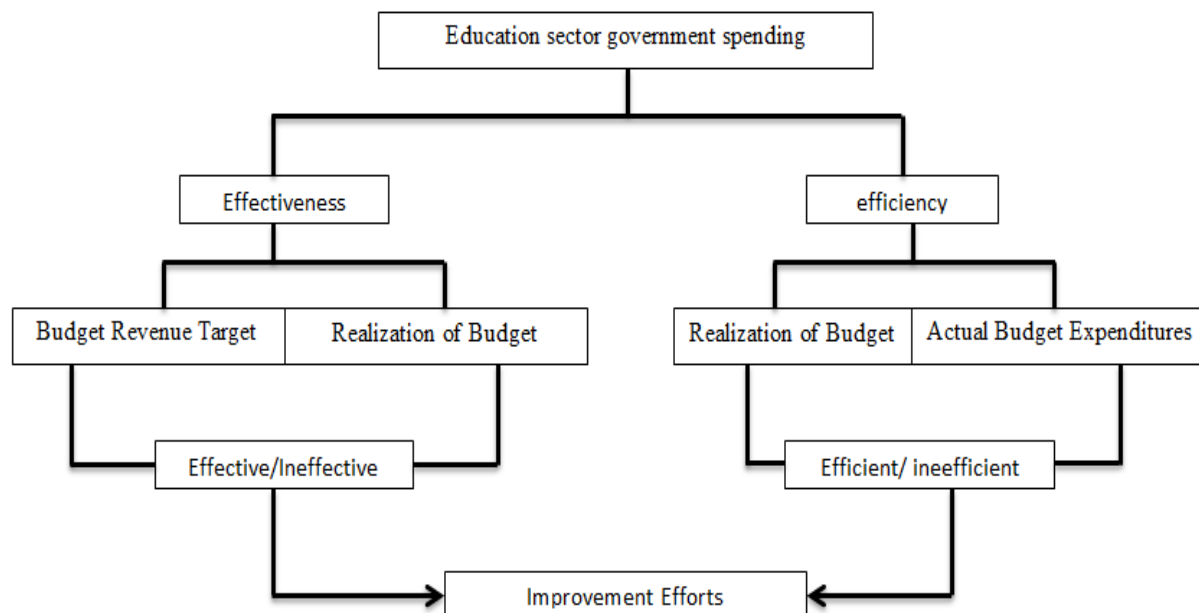

Figure 1 Conceptual Framework

METHODS

The research approach used by the writer is a qualitative descriptive approach. According to Sugiyono (2018: 210), the qualitative research method is a research method based on the philosophy of postpositivism, used to examine the conditions of a scientific object, where the researcher is a key instrument, the data collection technique is done by triangulation (a combination of observation, interviews, and documentation), the data obtained tends to be

qualitative, data analysis is inductive or qualitative, and the results of qualitative research are to understand the meaning, understand the uniqueness, construct phenomena, and find hypotheses. The data criteria in qualitative research are definite data. Definite data is data that happens as it is, not just visible, spoken, but data that contains the meaning behind that which is seen and spoken.

The descriptive analysis required in this study is about the effectiveness and efficiency of government spending in the education sector in Samarinda City, as basic data and guidelines for the interview process. This qualitative descriptive study was conducted with the consideration of better understanding the meaning behind the visible data, based on the analysis of descriptive data that the researcher had previously obtained. A further consideration is to ensure the correctness of the data through data collection techniques by triangulation or a combination of observations, interviews, and documentation.

This research area is Samarinda City for 7 (seven) years, from 2013 to 2019. The types of data needed are primary data and secondary data. Primary data were obtained from interviews in the field, namely interviews with several government agencies related to education function funds. Meanwhile, secondary data is obtained through data collection agencies, in this case, the Samarinda City Development Planning Agency, the Samarinda City Financial and Asset Management Agency. This research uses Library Research techniques and Field Work Research (Field Research). Observation techniques, documentation techniques, and interview techniques in several government agencies receiving and distributing education function budgets, namely the Samarinda City Education Office, Samarinda City Development Planning Agency, Public Works and Spatial Planning Office, Regional Financial and Asset Management Agency, and the Library Service.

DATA ANALYSIS

To overview the effectiveness and efficiency of the Education Sector Government's expenditure in Samarinda City, the analysis tools used are the effectiveness and efficiency ratios. Calculating this ratio is descriptive data as an interview guide analyzed through triangulation.

The interview technique used was to involve informants as resource persons from 5 (five) government agencies related to the recipients and distribution of the education function budget from 7 (seven) all agencies. The five informants have been researched by the competence of the field of work and the relevance of the research data needs. The following is an overview of research informants based on position and work unit.

Table 5
Description of Research Informants by Position and Unit Work

No	Name	Position Work	Unit
1	Dr. H. Asli Nuryadin, S.Pd, M.M.	Head of Department	Samarinda City Education Office
2	Nadya Turisna, S. STP., M.Si.	Head of Regional Development Planning and Control	Samarinda City Development Planning Agency (Bappeda)
3	Muhammad Cecep Herly, S.T., MT.	Head of Human Settlements	Public Works and Spatial Planning Agency (PU PR)
4	H. Aidi Fadly, S.E, M.Si	Head of Sub Division of Cash Management	Regional Financial and Asset Management Agency
5	Riza Fadli Ridwan	Plt. Head of Sub Division of Program Planning and Finance	Library Service

Table 6
Analysis of the Effectiveness of the Education Sector Budget in Samarinda City 2013 - 2019

Year	Education Budget Revenue Target (rupiah)	Total Realized Education Budget Revenue (rupiah)	Realization Ratio to RREB (percent)	The realization to Target Ratio (percent)
2013	767.551.731.303	1.007.313.967.156	26.25	131.24
2014	778.185.732.818	1.078.701.564.747	27.72	138.62
2015	813.047.142.943	860.641.071.825	21.17	105.85
2016	734.119.392.850	957.317.361.068	26.08	130.40
2017	498.707.308.818	690.549.006.064	27.69	138.47
2018	545.466.835.331	694.815.222.030	25.48	127.38
2019	686.264.922.700	832.249.691.837	24.25	121.27
	Average	-	25.8	127.6

Source: Data Processed, the Year 2020

RESULT

Effectiveness Analysis

Based on the data obtained from the Samarinda City Regional Revenue and Expenditure Budget for 2013 - 2019, it can be seen that the target amount of the education sector budget revenue in Samarinda City, which is 20 percent of the amount of RREB (Regional Revenue and Expenditure Budget), can be achieved every year, even more than of 20 percent, to an average of 25.8 percent. Furthermore, after the target number has been set, an analysis of the calculation of the realization of budget revenue from the education sector is carried out. It is known that the results exceed 100 percent annually during the research period, with an average of 127.6 percent. Based on the Effectiveness Standardization Table, these results are included in the Very Effective criteria. The following is an analysis of the influence of Samarinda City RREB fluctuation on 2013-2019 Education Sector Budget Revenue

Table 7
Analysis of the Effect of Regional Budget Fluctuations in Samarinda City on Budget Revenue in Samarinda City Education Sector 2013-2019

Year	RREB (Rupiah)	Realized Revenue (Rupiah)	Increase / Decrease		
			Regional Expenditure Budget (%)	Education Budget (%)	Education Budget against (%)
2013	3.837.758.656.515	1.007.313.967.156	-	-	26.25
2014	3.890.928.664.090	1.078.701.564.747	1.4	1.5	27.72
2015	4.065.235.714.751	860.641.071.825	4.5	-6.6	21.17
2016	3.670.596.964.251	957.317.361.068	-9.7	4.9	26.08
2017	2.493.536.544.088	690.549.006.064	-32.1	1.6	27.69

2018	2.727.334.176.656	694.815.222.030	9.4	-2.2	25.48
2019	3.431.324.613.500	832.249.691.837	25.8	-1.2	24.25

Source: Data Processed, the Year 2020

Based on this table, it is known that the Samarinda City RREB has increased and decreased. However, according to the rules, the education sector budget is still fulfilled, namely 20 percent of the Samarinda City RREB.

Efficiency Analysis

Based on the results of data analysis on the efficiency of government spending in the education sector in Samarinda City, the results of the analysis are as follows:

Table 8

Results of the Analysis of the Education Sector Budget Efficiency in Samarinda City 2013 – 2019

Year	Total Realized Education Budget Revenue (rupiah)	Total Realized Education Budget Expenditures (rupiah)	Efficiency Ratio (percent)
2013	1.007.313.967.156	803.799.388.681	79.80
2014	1.078.701.564.747	849.824.199.706	77.97
2015	860.641.071.825	761.651.063.838	88.45
2016	957.317.361.068	800.632.488.192	83.63
2017	690.549.006.064	655.069.621.143	94.86
2018	694.815.222.030	624.900.218.327	91.41
2019	832.249.691.837	754.360.213.123	90.69
	Average	-	**85.7**

Source: Data Processed, the Year 2020

Based on data obtained from the realization of government expenditure in the education sector in Samarinda City 2013-2019, it can be seen that the efficiency ratio during 2013-2019 has fluctuated graphically. The average efficiency ratio reaches 85.7 percent. Based on the Efficiency Standardization Table, these results are included in the Quite Effective criteria.

The total good class availability in 2013-2019 in Kota Samarinda will be presented below.

Table 9

Total Availability of Good Classes at all levels of Primary school - High school in Samarinda in 2013-2019

Tahun	All levels of Primary school - High school		
	Number of Good Classes (ruang)	Total Classes (ruang)	Percentage (%)
2013	3220	5110	63.014
2014	3576	5523	64.747
2015	3849	5654	68.076
2016	2280	5604	40.685
2017	2314	6513	35.529
2018	2553	6006	42.507
2019	2463	6131	40.173

Source: Samarinda City Education Office, 2020

Based on Table 5.9, it can be seen about the availability of good infrastructure, in this case, good class, in Samarinda City 2013-2019 all levels, namely Primary school - High school have not reached their maximum and tend to decline. In 2013-2015, it reached more than 60 percent, while in 2016, it decreased to 40 percent, and in 2017, it decreased again to 35 percent. For 2018 and 2019, it has increased from the previous year, which is more than 40 percent.

The number of eligible teachers available in 2013-2019 in Kota Samarinda is presented below.

Table 10
Total Availability of Eligible Teachers at All Levels of Primary school-Samarinda in 2013-2019

| Years | All levels of Primary school - High school | | |
| | Number of Eligible Teachers | Total Teachers | Ratio |
	person	person	(%)
2013	9,181	11,093	82.76
2014	9,350	11,098	84.25
2015	9,624	10,973	87.71
2016	9,770	11,037	88.52
2017	9,910	11,056	89.63
2018	10,191	11,146	91.43
2019	10,341	11,183	92.47

Based on Table 5.11, it can be seen about the availability of proper teachers. In Samarinda City 2013-2019, all levels, namely Primary school- High school, have not reached their maximum and tend to increase. In 2013, it reached 82 percent; in 2014, it increased to 84 percent; in 2015, 2016, and 2017, it increased by 87 percent, 88 percent, and 89 percent. Meanwhile, in 2018-2019, the figure exceeds 90 percent, namely 91 percent and 92 percent.

Interview result

The interview guide that has been adjusted to the results of the descriptive analysis on the effectiveness and efficiency of government spending in the education sector in Samarinda City consists of three main questions, namely budget effectiveness, budget efficiency, and performance realization. Each main question discusses the implementation of the budget, the obstacles faced, and the efforts made by the government to increase the effectiveness and efficiency of government spending in the education sector.

This interview was conducted at the assignment of each informant, from October 26 2020 - to November 06 2020, with time to adjust the informants' availability, with a duration of approximately 15 minutes to 60 minutes.

Table 11
Interview Schedule with Research Informants

No	Informant	Agency Name	Request for interview	Willingness to interview	Interview time
1	Dr. H. Asli Nuryadin, S.Pd, M.M.	Samarinda City Education Office	October 26, 2020	October 26, 2020	50 minutes 08.40-09.20 WITA
2	H. Aidi Fadly, S.E, M.Si	Management Agency Regional Finance and Assets	October 27, 2020	October 27, 2020	40 minutes 13.00-13.40 WITA
3	Nadya Turisna, S. STP., M. Si.	Samarinda City Development Planning Agency	October 24, 2020	November 01, 2020	35 Minute 08.40-09.15

4	Muhammad Cecep Herly, S.T., M.T.	Public Works and Spatial Planning Agency (PU PR)	November 03, 2020	November 04, 2020	45 Minute 14.00-14.45
5	Riza Fadli Ridwan	Library Service	November 06, 2020	November 06, 2020	35 Minute 15.30-16.05

Source: Interview Results, the Year 2020

Summary of Interview Results from the five informants are as follows:

Informant I from the Samarinda City Education Office

Efforts to Increase Effectiveness, Public awareness of the importance of education, prioritizing education budgets in government spending, Collaborating between the government and the private sector and the business/industry, conducting implementation planning, and evaluating in carrying out educational programs and activities based on the principle of benefits, simplifying the bureaucracy/procedures in education services, and improve internal and external coordination and communication about education budgeting. Meanwhile, the efforts to increase efficiency carried out by the Samarinda City Education Office were to simplify the reception in receiving visits from officials to reduce the honorarium for employee activities in carrying out daily work because they have been paid through routine salaries. The realization of the performance achieved by the education objectives is first, changing behaviour from bad to good, second, increasing good literacy skills, and thirdly increasing good numeracy skills. The results of the performance of the education sector during the period included the Pass Rate (AL) reaching 100 percent each year during the research period, the average Gross Enrollment Rate (GER) reaching 100 percent each year during the research period, the availability of Eligible Teachers was not maximal, and the availability of good infrastructure was not yet maximum

Informant II from BPKAD Kota Samarinda

Efforts to Increase Effectiveness are channelling the BOSDA Private School Grants. Based on a recommendation from the Education Office, the number who knows Diknas is by the number of students and teachers in Dapodik. Meanwhile, the effort to increase efficiency is inefficient in the BOSDA grant budget for private schools because the target recipients of grants have already been adjusted to the number of schools receiving grants unless there are employee transfers or pensions that automatically reduce the budget absorption. The realization of the performance that is generated as the output is the BOSDA private school funds channelled to private schools proposed by the Education Office

Informant III from Bappeda Kota Samarinda

Efforts to increase the effectiveness of the Samarinda City Bappeda include meeting the Education Budget of 20 percent of the Samarinda City Regional Expenditure Budget, collaborating with the Samarinda City Education Office on indicators of Minimum Education Service Standards, and sharpening with OPDs related to looking at Renstra, looking at SPM indicators, the urgency of financing. At the same time, the effort to increase efficiency is to adjust the regulations and circulars from the central government regarding budgeting during the Covid 19 pandemic. The education budget is always fulfilled by 20 percent of the Samarinda City Regional Budget to realize the resulting performance, exceeding the year's target. According to Bappeda, The realization of DAK in the Education Sector is still not optimal.

Informant IV of Samarinda City Public Works Department

Efforts to increase the effectiveness of government expenditure in the education sector carried out by PU PR are coordinating with TAPD by providing an explanation of the education sector budget, coordinating with the Education Office regarding proposed data and implementation of the provision of educational infrastructure, and carrying out the process of selecting providers properly. Meanwhile, Efforts to Increase Efficiency are by applying architectural principles in building education sector buildings (prioritizing function rather than building fashion trends), optimizing the job auction process so that work is completed according to plan and on time, and carrying out construction activities following applicable regulations, to avoid loss of State money. For the realization of the performance produced by PU PR Kota Samarinda, educational infrastructure has not been maximally achieved because standardization of infrastructure is not only on the availability of buildings but also supported by the availability of educational equipment, such as furniture and other equipment, such as blackboards, cupboards, and others

other, so that it involves various parties to achieve the maximum category, and not only the Public Works and PR Office.

Informant V from the Samarinda City Library Office

Efforts to increase the effectiveness of government expenditure in the education sector carried out by the Library Service are by implementing programs and activities by the prepared Rienstra (Strategic Plan). Meanwhile, efforts to increase efficiency are by paying attention to the procurement of book collections by the selection and budget provided by the government. The realization of the performance achieved is in the form of the Samarinda Community Literacy Index, 47%, based on research from East Kalimantan Province and efforts to increase reading interest in the people of Samarinda City by presenting traditional books.

DISCUSSION

Discussion on the Effectiveness of Government Spending in the Education Sector

According to Asmah et al. (2020), the Effectiveness Ratio describes the ability of local governments to realize planned local revenue compared to targets set based on the real potential of the region. The higher the effectiveness ratio, the better the regional capability. Thus, this success illustrates that Samarinda City can realize its regional income by fulfilling the planned target's education sector budget, namely 20 percent of the RREB, even exceeding this target.

This very effective achievement is because the education sector is a basic service whose budget must be fulfilled according to the mandatory law, amounting to 20 percent of the Samarinda City RREB; education is also a priority for development programs in Samarinda City to accelerate human resource development, this education sector is also a target the vision and mission of the regional head in the research year so that the budget revenue in the education sector is also an implementation to realize the vision and mission of the regional head. Although the Samarinda City RREB has fluctuated over the seven years of the research period, this has no effect on the revenue from the education sector budget, which remains stable in the range of more than 100 percent, with very effective criteria, and meets the target of at least 20 percent of the Samarinda City RREB. This is by previous research by Andrusiv et al. (2020)
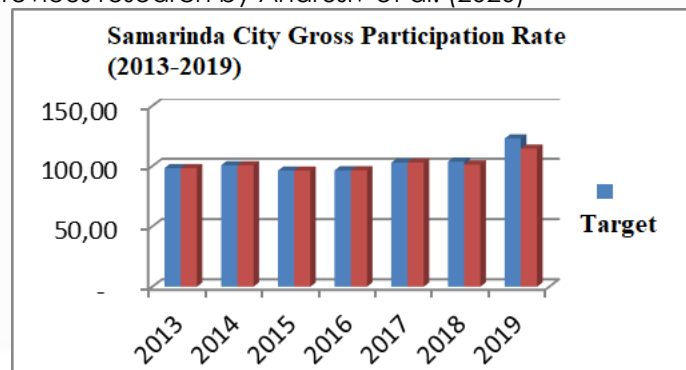

Figure 2 Samarinda City Gross Enrollment Rate (GER) Diagram 2013-2019

Data Sources for the Samarinda City Education Office 2020

The success of fulfilling the education sector budget is directly proportional to the achievement of performance in the education sector, one of which is the Gross Enrollment Rate and the Old School Expectation Rate in Samarinda City, 2013 - 2019. The use of knowing this Gross Participation Rate is to show the general level of population participation at a given level of education. The average value of Samarinda City Gross Participation Rate from 2013 to 2016 can reach the target. This shows that education indicators in Kota Samarinda can be fulfilled in terms of the average gross enrollment rate, meaning that the people of Samarinda City at school age can be accommodated in schools in Samarinda City. The following shows the Samarinda City Gross Participation Rate Diagram 2013-2019.

The success of short-term education programs that can be achieved is in the form of Expectations for Old Schools, which is directly proportional to the achievement of the maximum ratio of the effectiveness of the education sector budget. The achievement of the Old School expectations of Samarinda City from 2013 to 2019 continues to increase; in 2014, it reached 14.7 years. This means that up to 2019, people in Kota Samarinda aged 7 years and over hope to go to school

for the next 14 years. This means that the people of Kota Samarinda can have an educational expectation equivalent to Diploma II if they can complete their education according to the length of schooling at each level of education. The following is presented the Samarinda City School Old School Expectation Ratio Diagram 2013-2019.
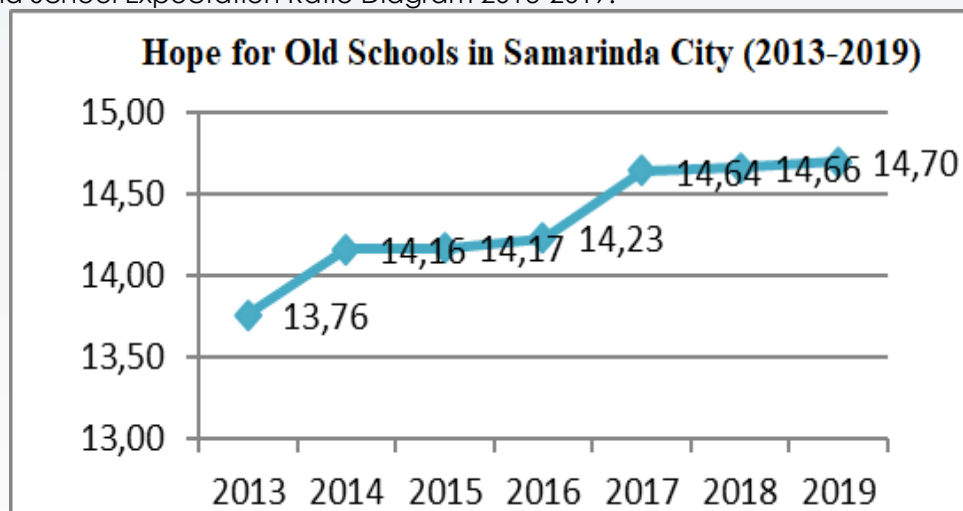

Figure 3 Samarinda City School Old School Expectation Ratio Diagram   (2013-2019)

Data source: Samarinda City Human Development Index 2020

Discussion on the Efficiency of Government Spending in the Education Sector

The Efficiency Ratio of Government Spending in the Education Sector of Samarinda City in 2013-2019, the average for the seven years of the study reached 85.77 percent with the criteria of Efficient Enough, in the value range of 80-90%. This means that the Samarinda City Government is quite efficient in realizing the budget, especially in the education sector. Knowing this efficiency ratio determines the government's ability to utilize the budget received to achieve the goals or targets set, especially the education sector in this study.

This achievement is not optimal; that is, it has not yet reached efficiency is because the implementation of programs and activities is still dependent based on budget absorption, where the budget must be absorbed as much as possible if the absorption of the budget is high, it is assumed that it indicates high performance even though this is not necessarily the case. This is due to the principle of budget management, which must spend the budget at the end of the year so that the absorption of the budget is high, although the result of performance is not necessarily optimal. High absorption capacity can also illustrate that the planning function can be carried out to carry out a program or activity that has been structured to achieve goals. The higher the absorption rate, the higher the accuracy of the budget planning process and the greater the potential influence of local government education spending in influencing the quality of education services. This is consistent with previous research by (Murdani & Suherlan, 2014); and Mardliyah (2014).

Other things that cause budget inefficiencies include many honoraria for activities, which is unnecessary because an activity carried out is the main task (main duty and function). A basic salary is available to pay for its budget waste. Second, the amount of non-government employees/honorary teacher salary payments is greater than the total budget for other activities, such as school infrastructure and availability of proper teachers. However, honorarium teachers' salaries are also an operational cost that must be met.

The achievement of the efficiency ratio in the Enough Efficient category illustrates that this achievement has not been maximal. This is related to educational services in the form of the availability of good infrastructure, in this case, good classes, and the availability of proper teachers who have not been maximally achieved. This is by previous research by Puspitasari (2016), explaining that the optimization of output carried out in the health sector is the ratio of the number of health centres, the ratio of the number of midwives, and the ratio of the number of beds available in the hospital. At the same time, the optimization of output in the education sector is educational services in the form of optimizing the availability of good educational infrastructure

and facilities and optimizing proper teachers. The following shows a diagram of the availability of good classrooms for the Primary school - High school levels from 2013-2019.
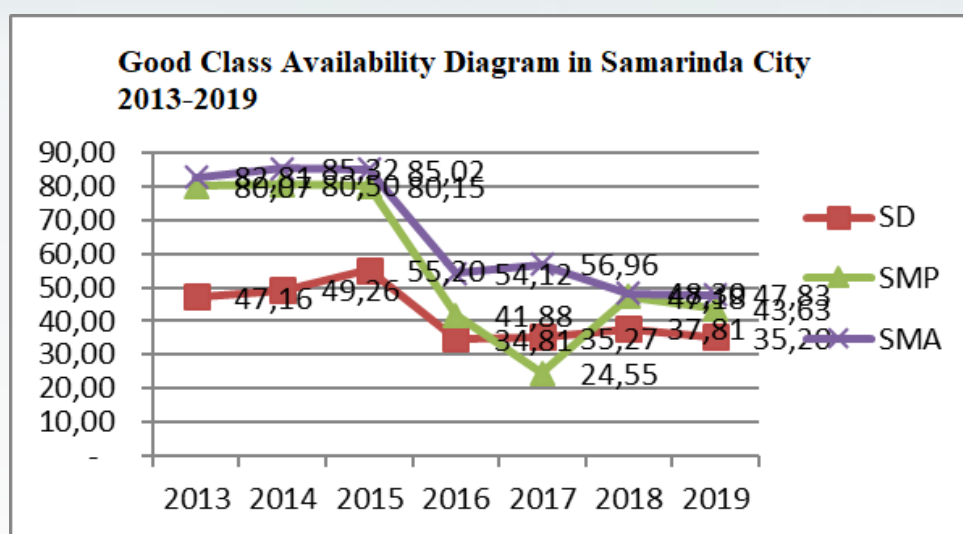

Figure 4 Good Class Availability Ratio Diagram 2013-2019

Data Source: Samarinda City Education Office 2020
Based on the diagram, it can be seen that the availability of good infrastructure, in this case, the good class tends to decrease. In the last year of the study, it was found that the ratio of the availability of good infrastructure for the Elementary School level was met by 35.2 percent. 43.03 percent of junior high school level and 47.83 percent fulfilled senior high school. One of the reasons for this is the lack and decline of the budget for class development and improvement in the Samarinda City Regional Revenue and Expenditure Budget, especially the education sector budget. One of which is the lack of validity of this data related to school data in basic education data with actual data in schools. Another reason is the absorption of the Special Special Allocation Fund from the central budget, which has not been fully utilized. It is necessary for the efforts of the Samarinda City Government, especially the Samarinda City Education Office, to direct schools in implementing policies and making decisions related to improving educational services, the availability of good infrastructure so that the realization of these educational services can reach optimal targets, with a good budget, from within the region as well as from the central government, as well as effective and efficient management.

Other education services related to the inadequate achievement of efficiency in government spending in the education sector in Samarinda City are the availability of proper teachers. The requirement for a proper teacher is education as a minimum DIV or Bachelor's level educator. The following is a diagram of the availability of good classrooms for Primary school - High school levels from 2013-2019.
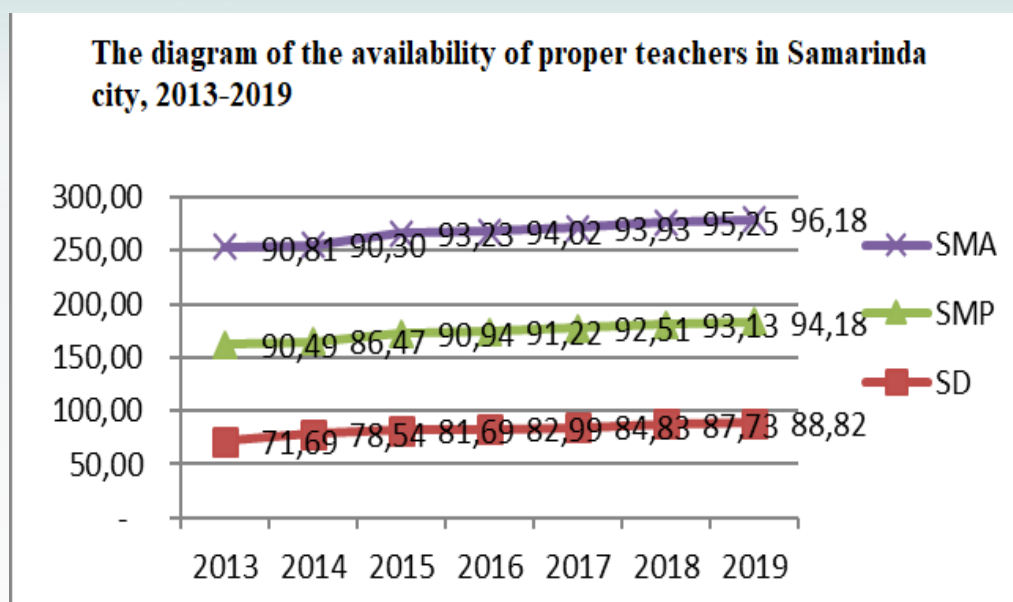
Figure 5 Diagram Rasio Good Class Availability 2013-2019

Data Source: Samarinda City Education Office 2020
Based on the diagram, it can be seen that the availability of proper teachers in Samarinda City 2013-2019 for the elementary school level was met by 88.82 percent. The junior high school level is 94.18 percent, and high school is 96.18 percent. Based on government regulations, namely the Minister of Finance Regulation Number 84 / PMK-07/2009 concerning the Education Function Budget Allocation in Regional Budgets and Revenues, it is explained that the education sector budget of 20 percent of the Samarinda City RREB is used to finance the implementation of education which is the responsibility of the regional government. This includes educators' salaries but does not include official education budgets. What are available are activities to improve the welfare of teaching and education personnel, which are improving welfare but not increasing educational qualifications, and are unlikely to increase the availability of proper teachers. The author intends to increase the teaching staff's welfare; it will encourage and motivate them to increase their educational qualifications by using independent costs not financed by the government or by official education. Teacher service education is not included in the education budget. For official education in the State Civil Service (ASN), including educators and other government personnel, there is the Regional Personnel, Education and Training Agency (BKPPD). Based on the Joint Regulation of the Minister of National Education Number 05 / X / PB / 2011, State Minister for Administrative Reform and Bureaucratic Reformation Number SPB / 03 / M.PAN-RB / 10/2011, Minister of Home Affairs Number 48 the year 2011, Minister of Finance Number 158 / PMK.01 / 2011, and the Minister of Religion Number 11 of 2011 concerning Structuring and Equalization of Civil Servant Teachers, it is necessary to have a common understanding between the various interested parties, one of which is to formulate regional regulations as a legal umbrella for the implementation of these activities in respective regions based on central government regulations. Regional Regulations or Mayor Regulations are formulated as a reference for central and regional personnel guidance officials, heads of offices in education in the provinces/districts/cities, principals, and other stakeholders in structuring and distributing government employees. The scope of the technical guidelines includes planning for teacher needs, optimizing existing teachers and criteria for teachers who can be transferred to other schools, transfer mechanisms, and funding.

Based on the explanation of the Technical Guidelines for the Joint Regulation of the Five Ministers on Equity and Arrangement of government employees teachers, it explains that in carrying out the arrangement and distribution of government employees between education units, between levels, and between types of education, the district/city government has 6 (six) tasks and 1 (one) of which is to formulate a legal product in the form of a regent/mayor regulation or other legal product related to the arrangement and distribution of government employees teachers referring to the Joint Regulation. Based on information from the Education Office, Kota Samarinda does not yet have a derivative regulation from the central government regulation regarding the

distribution and arrangement of government employees teachers in the regions, so that this activity cannot be carried out optimally, which has an impact on the results of the distribution and arrangement of government employees teachers that are not yet maximal.

Meanwhile, the inhibiting factor so that the implementation of the distribution and arrangement of civil servant teachers has not been maximally achieved is that there are schools that are equally superior to teachers in the same subject, schools appoint honorarium teachers themselves, lesson hours in the curriculum are few, the number of teachers in one school for certain subjects too much, the solution is teaching in other schools, open education, and study groups, increasing the recognition of teaching hours (coalition system).

Discussion of Government Efforts to Increase the Effectiveness and Efficiency of Government Spending in the Education Sector

The efforts made by the government in increasing the effectiveness of government spending in the education sector are as follows:

a)   Collecting education data b basic education data before being used as a budget proposal.

b)   Allocating budgets based on programs and activities contained in the planning documents by Renstra and Renja.

c)   Communicating and coordinating with advisory parties related to budget planning is achieved effectively, both in coordination with agencies receiving the education sector budget, as well as with the provincial government, as a means of controlling the fulfilment of 20 percent of the education budget, Bappeda Kota Samarinda carries out this effort.

d)   Strive to fulfil the education budget maximally, even during the Covid 19 pandemic, it was still fulfilled according to the target of twenty percent of the RREB.

e)   Propose back in the following year period against a program or activity that the TAPD Team has not approved in the previous year period.

f)   Providing arguments on the importance of a program or activity and escorting the proposal of a budget, which is carried out at the time of assistance in preparing RKA / DPA?

g)   Sharpening the urgency of the budget internally within the institution itself and externally with other related agencies, which is carried out by the agency proposing the budget?

h)   Conducting an assessment of the principle of benefits of a program and activities to be planned.

i)   Perform equality and mapping of civil servant teachers by first compiling legal products in the regions adjusted to the five ministers' joint regulations.

j)   Implementing the use of an online learning application, namely SSE (Samarinda Smart Edu), in learning during the COVID-19 pandemic.

The efforts made by the government in increasing the effectiveness of government spending in the education sector are as follows:

a)   Maximizing the available resources.

b)   Cut budget and activities that are not useful

c)   Simplify the implementation of activities.

d)   Applying architectural principles in building educational facilities,

e)   Reducing the honorarium for activities whose activities are already the main duties and functions of the job,

f)   Performing the arrangement and mapping of teachers.

CONCLUSION

Based on the results of the analysis and discussion of the effectiveness and efficiency of government spending in the education sector in Samarinda City 2013-2019 by using the income effectiveness ratio and the expenditure efficiency ratio, a conclusion can be drawn as follows:

1.   During the seven years of the research period, from 2013-2019, the effectiveness of government spending in the education sector in Samarinda City on average reached the very effective criteria. This achievement is the implementation of the applicable regulations, namely the Minister of Finance Regulation Number 84 / PMK.07 / 2009, concerning the Education Function Budget Allocation in the RREB. The education sector is the main priority in implementing the vision and mission to the regions to fulfil the budget of twenty percent of the RREB. Materialized. This shows that the Samarinda City Government can manage its resources to achieve its budget targets.

2. The level of efficiency of government spending in the education sector in Kota Samarinda reaches the criteria for being quite efficient. Still, as a whole, it has decreased from year to year. 2013-2014 succeeded in achieving the efficiency criteria, then in 2015-2016 it decreased to be quite efficient, in 2017-2019 it declined again, which was included in the inefficient criteria. This is because there is still a waste of budget, especially in activities that do not follow the principle of benefits and main education indicators; there are still a lot of honoraria for activities because these activities are already the main tasks and functions of work. This is the background of the Samarinda City Government to increase the efficiency of spending in the education sector.

3. The government's effort to increase the effectiveness of government spending in the education sector in Samarinda City in fulfilling the education sector budget is by sharpening budget planning and implementation through increased communication and coordination with agencies related to education sector budgeting. Meanwhile, the government's efforts to increase the efficiency of government spending in the education sector in Samarinda City are by maximizing the resources owned in the implementation of activities, applying architectural principles in building educational facilities and reducing the honorarium for activities whose activities are already the main task and function of work.

SUGGESTION

Based on the results of the research and discussion in this study, the researcher provides several suggestions as follows:

1. The Samarinda City Government needs to increase the education sector budget, especially the budget for activities other than teacher salaries. Although the target has been met, education services in facilities and infrastructure and the availability of proper teachers have not been maximally achieved.

2. In the context of efficiency of government spending and improving government performance in the education sector, the Education Office of Samarinda City needs to organize and map out the teaching staff so that the effectiveness of educational services can be increased as a form of implementation of the Minimum Service Standards in the Education Sector.

3. For further research, more in-depth research can be carried out on the Program's effect for the Improvement and Welfare of Educators and Education in the City of Samarinda on the availability of proper teachers, namely the educational qualifications of teaching staff at least S1 / DIV. Or the expansion of further research can add to the focus of research in the health sector, which is also a development priority.

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