Mapping of Local Government Policy in Sharing Operational Costs for Basic Education in the Pandemic Era

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Abstract. Adequacy of operational cost for basic education becomes the responsibility of the central and local government. Adequate funding is necessary for the success of compulsory basic education. The research aims to analyze and develop a framework for the local government policy in sharing operational cost adequacy for basic education in the study area. This research used a descriptive-quantitative approach. Data collecting was conducted by observation and interviews. The analysis used a descriptive one. There are findings in the research. Firstly, at the beginning of the year 2021, adequate funding for the elementary school in Pati regency is IDR 869,017 per student and it has been fulfilled with School Operational Assistance (BOS) IDR 900,000 provided by the central government but to cope with inflation during 2021, the local government should provide sharing operating cost IDR 38,538 per student yearly. Secondly, adequate funding for junior high school in Pati regency is IDR 1,063,797 per student at the beginning of the year 2021 and available funding from School Operational Assistance (BOS) is less than the needed funding. To satisfy adequate funding, the local government should provide sharing operating cost IDR 148,901 per student in 2021. To alleviate worsening problems in the pandemic era (Covid-19), local governments must take higher responsibility for boosting basic education by allocating more funds. It is useful to alleviate worsening problems such as dropping out of students in basic education.

Keywords: basic education, operational cost, policy

1. Introduction

Adequacy of operational cost for basic education becomes the responsibility of the central and local government. Adequate funding is necessary for the success of compulsory basic education. Education for all (EFA) of basic education has been established since the year 2000. However, too many countries have been still far from the target [1]. Globally, it is about 57 million children still do not attend primary school. Most of them come from marginalized groups, such as girls, conflicted areas, extreme poverty, and disability [2]. Furthermore, more than 200 million children did not finish primary school and many of them have to quit schooling due to the poor quality of the education system [3]. The definition of education varies from place to place and from time to time. Education can be defined as a permanent change in behavior as a result of learning, including all efforts (consciously or incidentally) made by a society to achieve a set goal, and these efforts are considered desirable in terms of personal and social needs [4,5]. Then, education can be seen as a process of developing skills, acquiring beneficial knowledge and aptitudes that are useful in the modern world [6]. For this reason, education is a prominent aspect of the world.
Education for all (EFA) is often called Universal Basic Education (UBE) and it has roles as the main device that gathers all stakeholders in a nation to internalize the nation’s vision [7]. The main objective of this system is building awareness among the stakeholders that education for all can be established together. Basic education is a prominent element to develop humans and communities. Moreover, it provides a steady basis for the next level of education and an important precondition for human and national development [8]. Meanwhile, another study considers the main goal of UBE policy is making sure every child participating for 9 years of basic education, started from elementary to junior high school [9]. Furthermore, basic education must be equally reachable and compulsory for all children [7,8]. In addition, this system also provides a similar education program for those who dropped out of school [10].

There are some challenges to improve the quality of education for all [11]. The challenges include (a) learning outcomes should be monitored; (b) learning environments must be improved; (c) attracting more and better teachers is paramount, and (d) funding should be provided properly. There are several strategies to increase school enrollment, particularly at the primary level [12]. The main strategy is reducing the direct cost that is paid by parents. Therefore, funding policy has an important role. However, the availability of the education budget still becomes a challenge. The government is the main actor who sets the policy and provides a basic education budget. This responsibility is run by both center and local government. However, the collaboration of three-tier government (central, province, and regency) is not sufficient to fulfill the basic education financial need [7,8]. This problem is getting worse so that the government in all tiers should allocate a higher budget to accelerate basic education improvement [13]. The lack of adequate data is another great challenge to the UBE program. This problem leads to barriers in planning and program implementation. Inaccurate data brings fallacies in decision-making [7,8]. Moreover, poor resource management and corruption worsen the UBE program, particularly regarding fund allocation. The corruptions conducted by stakeholders directly obstruct the success of the UBE program [7,9].

The constraint of adequate funding for Universal Basic Education (UBE) is more crucial in the pandemic era. Undoubtedly, the COVID-19 outbreak immediately affects education in the entire world. The different impacts were found in different income level countries [14]. UNESCO reported that about 87% of global students cannot attend schools since their schools are closed. Furthermore, UNESCO added it is over 1.5 billion students in 195 countries are affected by COVID-19 pandemic school closures [15]. Then, the organization initiated distance learning that enables reaching the most affected students.

The pandemic has serious impacts not only on education but also on other aspects. The pandemic has affected the economy, physical and psychological health. During the pandemic, the government implemented area quarantine to alleviate the COVID-19 transmission [16]. Therefore, the businesses comprised local, national, and international ones are hit. The major markets show poor cash flows, people are not allowed to travel further, all cultural or religious celebrations are banned, and all hospitality, religious, and entertainment facilities are closes. These situations create distress among communities [17]. In this case, developing and poor countries are most impacted by the COVID-19 pandemic. The fragile economic foundation makes those countries experience greater shock than developed ones during the lockdown period. The economic contraction is followed by the impacts on the other sectors, includes education [18]. Therefore, distance learning considers as the most effective solution to cope with that situation. This learning method comprises a platform, education applications, and resources that are friendly used by students, teachers, and parents. Since that, a digital learning management system is developed rapidly by providing an online course platform and self-learning content [19]. Nevertheless, this action faces various barriers, especially in developing countries. The lack of internet connectivity and the actors’ masteries of digital technology and education materials need immediate improvement [20,21].

In Indonesia, the COVID-19 pandemic also brings serious effects to the education system, social, and economic aspects. This impact varies in different income levels of the community. Therefore, government should provide adequate funding for Universal Basic Education (UBE) to alleviate the dropout of students. The Indonesian government has issued several regulations dealing with funding
for basic education. The regulations include (a) Law Number 20 of 2003 concerning the National Education System [22]; (b) Government Regulation No. 47 of 2008 concerning Compulsory Education [23]; (c) Government Regulation Number 32 of 2013 concerning Amendments to Government Regulation Number 19 of 2005 concerning National Education Standards [24]; (d) Regulation of the Minister of National Education Number 69 of 2009 concerning Standards for Non-Personnel Operating Costs in 2009 [25]; (e) Regulation of the Minister of Education and Culture Number 60 of 2011 concerning the Prohibition of Tuition Fees for Elementary and Junior High Schools [26]; (f) Regulation of the Minister of Education and Culture Number 44 of 2012 concerning Fees and Contributions to Education Fees in Basic Education [27]; (g) Regulation of the Minister of Education and Culture Number 8 of 2020 concerning the Technical Guidelines for Regular School Operational Assistance [28]; and (i) Regulation of the Minister of Education and Culture Number 19 of 2020 Regarding the Amendment to the Regulation of the Minister of Education and Culture Number 8 of 2020 concerning the Technical Guidelines for Regular School Operational Assistance [29].

Based on the regulations, on one side, the government has a responsibility to provide adequate funding for basic education to accelerate children's development, by having noble character, intelligence, adequate capability, and creativeness, and useful life skills [30]. On the other side, the institutions that run basic education should implement appropriate and efficient financing budget policies to achieve the expected educational goals [31]. For instance, the school authorities have to carry out a basic education cost policy based on the technical guidance of the financing budget utilization. By following the guidance, each education unit is expected to implement a proper and efficient financing budget policy, so that the education goals can be achieved [32].

Responding to the description, the objective of this research is to analyze the funding adequacy for basic education in the study area (Pati regency), Central Java Province, Indonesia. Funding adequacy in this study is restricted at operational costs for basic education including elementary schools and junior high schools.

2. Data and Methods

2.1 Approach

The research was carried out in Pati Regency. It used a quantitative approach. This research concerns local government policy in sharing operational costs for basic education in the study area. Basic education consists of elementary schools and junior high schools (Figure 1).

![Elementary School and Junior High Schools in Research Delineation Map](image)

Figure 1. Elementary School and Junior High Schools in Research Delineation Map
2.2 Data

The research uses primary and secondary data. Primary data was collected by interviewing related stakeholders. Secondary data was collected by observing the related documents. The research is located at Demak Regency (Figure 2).

![Figure 2. Research Delineation Map (Analysis Result, 2021)](image)

2.3 Data analysis

This research used descriptive analysis. In the analysis, this research used some equations. Firstly, basic standard of operating costs for basic education. The standard is taken from the initial regulation namely Regulation of the Minister of National Education Number 69 of 2009 concerning Standards for Non-Personnel Operating Costs in 2009. The basic standard of operating costs for basic education in the study area is stated in the equation as follows:

\[ BC_i = BC_n \times LI \]  \hspace{1cm} (1)

- \( BC_i \) = basic standard of operating costs for basic education in the study area (i)
- \( BC_n \) = national basic standard of operating costs for basic education
- \( LI \) = local index (i), (index of Pati regency = 0.903)

Secondly, the dynamic standard of operating costs for basic education in the study area. It is the adequacy standard of operating costs for basic education in a certain year (year n). The adequacy standard of operating costs for basic education increases yearly. The annual increase of operating costs for elementary schools is equal to the value of annual inflation. Dynamic standard of operating costs for the basic education in the year (n) is equal to a basic standard of operating costs in the study area (BCi) added with the value of cumulative inflation year (\( \sum r.n-1 \)). The dynamic standard of operating costs for basic education in the study area is stated in the equation as follows:

\[ DC_n = BC_i + \sum r.n-1 \]  \hspace{1cm} (2)

- \( DC_n \) = dynamic standard of operating costs for basic education in the year (n)
- \( BC_i \) = basic standard of operating costs for basic education in the study area (i)
- \( \sum r.n-1 \) = cumulative of inflation value in year (n-1)
3. Results and Discussion

3.1 Basic standard of operating costs for basic education

Basic standard of operating costs for basic education has been regulated by the central government using Regulation of the Minister of National Education Number 69 of 2009 concerning Standards for non-personnel Operating Costs in 2009. The regulation must be implemented in all regions for funding basic education in Indonesia. However, every region of provinces and regencies should be suited to the standard of the local index.

The basic standard of operating costs for basic education in the area (i) is multiplying the local index to the national basic standard of operating costs for basic education. If the national basic standard of operating costs for basic education is coded (BCn) and local index in the study area (i) is coded (LI), so the basic standard of operating cost for basic education in the local area (BCi) can be formalized as follows: BCi = BCn x LI.

Basic education includes elementary schools and junior high schools. National standards of non-personnel operating cost for every elementary school, 6 classes containing 28 students are (1) IDR 97,440,000 per school; (2) IDR 16,240,000 per class; and (3) IDR 580,000 per student yearly (2009). This study is conducted in Pati regency. Based on the Regulation of the Minister of National Education Number 69 of 2009 concerning Standards for Non-Personnel Operating Costs, index of Pati regency is 0.903 so the basic standard of operating costs for elementary school in the regency are (a) IDR 87,988,320 per school derived from (0,903 x 97,440,000); (b) IDR 14,664,720 per class derived from (0,903 x 16,240,000); and (c) IDR 523,740 per student derived from (0,903 x 580,000) yearly.

National standards of non-personnel operating costs for every junior high school, 6 classes containing 32 students are (1) IDR 136,320,000 per school; (2) IDR 22,720,000 per class; and (3) IDR 710,000 per student yearly (2009). Based on the Regulation of the Minister of National Education Number 69 of 2009 concerning Standards for Non-Personnel Operating Costs, index of Pati Regency is 0.903 so the basic standard of operating costs for junior high school are (a) IDR 123,096,960 per school derived from (0,903 x 136,320,000); (b) IDR 20,516,160 per class derived from (0,903 x 22,720,000); and (c) IDR 641,130 per student derived from (0,903 x 710,000) yearly. Based on the description, the basic standard of operating costs for basic education in the area study (Pati regency) can be depicted in the following Table 1.

| Unit cost of Basic education | National standard of operating cost (IDR) | Local standard of operating cost Index | Local standard of operating cost Cost (IDR) |
|-----------------------------|------------------------------------------|---------------------------------------|---------------------------------------------|
| 1. Elementary schools       |                                          |                                       |                                             |
| Per school                  | 97,440,000                               | 0.903                                 | 87,988,320                                  |
| Per class                   | 16,240,000                               | 0.903                                 | 14,664,720                                  |
| Per student                 | 580,000                                  | 0.903                                 | 523,740                                     |
| 2. Junior high schools      |                                          |                                       |                                             |
| Per school                  | 136,320,000                              | 0.903                                 | 123,096,960                                 |
| Per class                   | 22,720,000                               | 0.903                                 | 20,516,160                                  |
| Per student                 | 710,000                                  | 0.903                                 | 641,130                                     |

3.2 Dynamic standard of operating costs for elementary schools

Based on the Regulation of the Minister of National Education Number 69 of 2009 concerning Standards for Non-Personnel Operating Costs, the basic standard of operating cost for elementary school of 2009 in Pati regency is 523,740 per student yearly (25). This standard was valid only for the year 2009 when the regulation was issued. The standard changes continuously from a year to a year.
The dynamic standard of operating cost for elementary school is the adequacy standard of operating costs for the elementary school in a certain year (year n). The adequacy standard of operating costs for elementary school increases yearly. The annual increase of operating costs for elementary schools is equal to the value of annual inflation. Dynamic standard of operating cost for the elementary school in the year (n) is equal to a basic standard of operating costs in the study area (BCi) added with the value of cumulative inflation year (\(\sum r.n-1\)).

Dealing with annual inflation rate, BPS stated that inflation rate in 2009 is 2.78 %; (2) inflation rate in 2010 is 6.96 %; (3) inflation rate in 2011 is 3.79 %; (4) inflation rate in 2012 is 4.30 %; (5) inflation rate in 2013 is 8.38 %; (6) inflation rate in 2014 is 8.36 %; (7) inflation rate in 2015 is 3.35 %; (8) inflation rate in 2016 is 3.02 %; (9) inflation rate in 2017 is 3.61 % (10) inflation rate in 2018 is 3.13 % (11) inflation rate in 2019 is 2.72 % dan inflation rate in 2020 is 1.59 % (November 2019 until November 2020).

Based on the previously described, the basic standard of operating cost for elementary school of 2009 in Pati regency is IDR 523,740 per student yearly. The annual change of operating cost for elementary school is equal to the value of annual inflation. The standard of operating cost for elementary school of 2010 became IDR 538,300 derived from 523,740 (standard in 2009) added with inflation value (year 2009) IDR 14,560 (2.78 % x 523,740). The standard of operating cost for elementary school of 2011 became IDR 575,766 derived from 538,300 (standard in 2010) added with inflation value (year 2010) IDR 37,466 (6.96 % x 538,300). The standard of operating cost for elementary school of 2012 became IDR 597,587 derived from 575,766 (standard in 2011) added with inflation value (year 2011) IDR 21,822 (3.79 % x 575,766). The standard of operating cost for elementary school of 2013 became IDR 623,283 derived from 597,587 (standard in 2012) added with inflation value (year 2012) IDR 21,822 (4.30 % x 597,587). The standard of operating cost for elementary school of 2014 became IDR 675,515 derived from 623,283 (standard in 2013) added with inflation value (year 2013) IDR 52,231 (4.30 % x 623,283). The standard of operating cost for elementary school of 2015 became IDR 731,988 derived from 675,515 (standard in 2014) added with inflation value (year 2014) IDR 56,473 (8.36 % x 675,515). The standard of operating cost for elementary school of 2016 became IDR 756,509 derived from 731,988 (standard in 2015) added with inflation value (year 20154) IDR 24,522 (3.35 % x 731,988). The next year of operating cost for elementary school is computed similarly.

The annual change of operating cost for elementary school previously mentioned from the year 2009 until 2016 can be presented suitable to the formula DC16 = BCi + \(\sum r.n-1\) (523,740 + 232,769 = 756,509). Therefore, the standard of operating cost for elementary school of 2021 in Pati regency is IDR 869,017 derived from a basic standard (BC21) IDR 523,740 added with cumulative of inflation value (\(\sum r.n-1\)) 345,277. The dynamic standard of operating cost for elementary school per student in Pati regency is depicted in the following Table 2.

| Year N | Basic standard (BCi) | Inflation rate (r) | Value of inflation (r.n-1) | Cumulative of inflation value (\(\sum r.n-1\)) | Standard of operating cost DCn = BCi + \(\sum r.n-1\) |
|--------|---------------------|-------------------|--------------------------|----------------------------------------|----------------------------------|
| 2009   | 523,740             | 2.78              | 14,560                   | 14,560                                  | 523,740                          |
| 2010   | 523,740             | 6.96              | 37,466                   | 52,026                                  | 538,300                          |
| 2011   | 523,740             | 3.79              | 21,822                   | 73,847                                  | 575,766                          |
| 2012   | 523,740             | 4.30              | 25,696                   | 99,543                                  | 623,283                          |
| 2013   | 523,740             | 8.38              | 52,231                   | 151,775                                 | 675,515                          |
| 2014   | 523,740             | 8.36              | 56,473                   | 208,248                                 | 731,988                          |
| 2015   | 523,740             | 3.35              | 24,522                   | 232,769                                 | 756,509                          |
| 2016   | 523,740             | 3.02              | 22,847                   | 255,616                                 | 779,356                          |
| 2017   | 523,740             | 3.61              | 28,135                   | 283,750                                 | 807,490                          |
| 2018   | 523,740             | 3.13              | 523,740                  | 887                                      |                                  |
3.3 Dynamic standard of operating costs for junior high schools

Based on the Regulation of the Minister of National Education Number 69 of 2009 concerning Standards for Non-Personnel Operating Costs, the basic standard of operating cost for junior high school of 2009 in Pati regency is IDR 641,130 per student yearly [25]. This standard was valid only for the year 2009 when the regulation was issued. The standard changes continuously from a year to a year.

The dynamic standard of operating cost for junior high school is the adequacy standard of operating costs for junior high school in a certain year (year n). The adequacy standard of operating costs for junior high school increases yearly. The annual increase of operating costs for junior high school is equal to the value of annual inflation. Dynamic standard of operating cost for junior high school in the year (n) is equal to the basic standard of operating costs in the study area (BCi) added with the value of cumulative inflation year \( (\Sigma r.n-1) \).

It has been previously mentioned that inflation rate in 2009 is 2.78%; (2) inflation rate in 2010 is 6.96%; (3) inflation rate in 2011 is 3.79%; (4) inflation rate in 2012 is 4.30%; (5) inflation rate in 2013 is 8.38%; (6) inflation rate in 2014 is 8.36%; (7) inflation rate in 2015 is 3.35%; (8) inflation rate in 2016 is 3.02%; (9) inflation rate in 2017 is 3.61% (10) inflation rate in 2018 is 3.13% (11) inflation rate in 2019 is 2.72% dan inflation rate in 2020 is 1.59% (November 2019 until November 2020).

Based on the previously described, the basic standard of operating cost for junior high school of 2009 in Pati regency is IDR 641,130 per student yearly. The annual change of operating cost for junior high school is equal to the value of annual inflation. The standard of operating cost for junior high school of 2010 became IDR 658,953 derived from 641,130 (standard in 2009) added with inflation value (the year 2009) IDR 17,823 (2.78 % x 641,130). The standard of operating cost for elementary school of 2011 became IDR 704,817 derived from 658,953 (standard in 2010) added with inflation value (the year 2010) IDR 45,863 (6.96 % x 658,953). The standard of operating cost for junior high school of 2012 became IDR 731,529 derived from 704,817 (standard in 2011) added with inflation value (the year 2011) IDR 26,713 (3.79 % x 704,817). The standard of operating cost for junior high school of 2013 became IDR 762,985 derived from 731,529 (standard in 2012) added with inflation value (year 2012) IDR 31,456 (4.30 % x 731,529). The standard of operating cost for junior high school of 2014 became IDR 826,923 derived from 762,985 (standard in 2013) added with inflation value (year 2013) IDR 63,938 (4.30 % x 762,985). The standard of operating cost for junior high school of 2015 became IDR 896,054 derived from 826,923 (standard in 2014) added with inflation value (year 2014) IDR 69,131 (8.36 % x 826,923). The standard of operating cost for junior high school of 2016 became IDR 926,072 derived from 896,054 (standard in 2015) added with inflation value (year 2015) IDR 30,018 (3.35 % x 896,054). The standard of operating cost for junior high school of 2017 became IDR 954,039 derived from 926,072 (standard in 2016) added with inflation value (year 2016) IDR 69,131 (3.02 % x 926,072).

The annual change of operating cost for junior high school previously mentioned from the year 2009 until 2017 can be presented suitable to the formula DC17 = BCi + \( \Sigma r.n-1 \) (641,130 + 312,909= 954,039). Therefore, the standard of operating cost for elementary school of 2021 in Pati regency is IDR 1,063,797 derived from the basic standard (BC21) IDR 641,130 added with cumulative of inflation value \( (\Sigma r.n-1) \) 422,667. The dynamic standard of operating cost for elementary school per student in Pati regency is depicted in the following Table 3.

| Year | Operating Cost | Inflation Rate | Total Cost |
|------|----------------|----------------|------------|
| 2019 | 523,740        | 2.72           | 25,274     |
| 2020 | 523,740        | 1.59           | 22,651     |
| 2021 | 523,740        | 1.36           | 13,601     |

| Year | Inflation Value |
|------|-----------------|
| 2009 | IDR 309,025     |
| 2010 | IDR 331,676     |
| 2011 | IDR 345,277     |
| 2012 | IDR 826,923     |
| 2013 | IDR 896,054     |
| 2014 | IDR 926,072     |
| 2015 | IDR 954,039     |
| 2016 | IDR 1,063,797   |
| 2017 | IDR 1,091,000   |

\[ \text{Dynamic standard of operating cost = Basic standard + } \Sigma r.n-1 \]

\[ \text{Operating cost per student in Pati regency} \]
### Table 3. The dynamic operating cost for junior high school per student in Pati regency

| Year N | Basic standard (BCi) | Inflation rate (%) | Value of inflation (r.n-1) | Cumulative of inflation value (Σ.r.n-1) | Standard of operating cost (DCn) = BCi + Σr.n-1 |
|--------|----------------------|---------------------|---------------------------|----------------------------------------|-----------------------------------------------|
| 2009   | 641,130              | 2.78                | 17,823                    | 17,823                                 | 641,130                                       |
| 2010   | 641,130              | 6.96                | 45,863                    | 63,686                                 | 658,953                                       |
| 2011   | 641,130              | 3.79                | 26,713                    | 90,399                                 | 704,817                                       |
| 2012   | 641,130              | 4.30                | 31,456                    | 121,855                                | 731,529                                       |
| 2013   | 641,130              | 8.38                | 63,938                    | 185,793                                | 762,985                                       |
| 2014   | 641,130              | 8.36                | 69,131                    | 254,924                                | 826,923                                       |
| 2015   | 641,130              | 3.35                | 30,018                    | 284,942                                | 896,054                                       |
| 2016   | 641,130              | 3.02                | 27,967                    | 312,909                                | 954,039                                       |
| 2017   | 641,130              | 3.61                | 34,441                    | 347,350                                | 988,480                                       |
| 2018   | 641,130              | 3.13                | 30,939                    | 378,289                                | 1,019,419                                     |
| 2019   | 641,130              | 2.72                | 27,728                    | 406,017                                | 1,047,147                                     |
| 2020   | 641,130              | 1.59                | 16,650                    | 422,667                                | 1,063,797                                     |

3.4 Policy analysis in sharing operating cost for basic education in the pandemic era

Basic education includes elementary schools and Junior high schools. Financial policy for conducting basic education has been made by the government. For instance, in Government Regulation No. 47 of 2008 concerning Compulsory Education, Article 9 states that the government and local governments guarantee the implementation of compulsory education programs at the minimum level of basic education without charging fees [23]. It means needed costs for basic education especially state schools provided by central government and local government. The policy of sharing operating costs for elementary schools and Junior high schools in the area study will be discussed simultaneously.

Firstly, adequate funding for the elementary school in Pati regency is IDR 869,017 per student at beginning of 2021. The available funding for elementary school based on Regulation of the Minister of Education and Culture Number 8 of 2020 concerning the Technical Guidelines for Regular School Operational Assistance is IDR 900,000 provided by the central government. It should be understood that the adequate funding for elementary school is IDR 869,017 per student is valid only at the beginning of the year 2021. In this case, the available funding for elementary school is more than needed (IDR 30,983). The exceeding funding of IDR 30,983 has the potential to cope with inflation of 3.57% during the year 2021. Using the assumption of inflation during 2021 is 8%. The local government should provide sharing operating costs IDR 38,538 per student. The value of IDR 38,538 derives from (8% - 3.57%) x IDR 869,017. The existence of sharing the operating cost of the local government in the year 2021 is IDR 34,400 per student so the shortage of the sharing operating cost is IDR 4,138 per student.

Secondly, adequate funding for junior high school in Pati regency is IDR 1,063,797 per student at beginning of 2021. The available funding for junior high school based on Regulation of the Minister of Education and Culture Number 8 of 2020 concerning the Technical Guidelines for Regular School Operational Assistance is IDR 1,000,000 provided by the central government [28]. It should be understood that the adequate funding for junior high school is IDR 1,063,797 per student is valid only at the beginning of the year 2021. In this case, the available funding for junior high school is a shortage (IDR 63,797). The shortage of available funding of IDR -63,797 is equal to 6.00%. Using the assumption of inflation during 2021 is 8%. The local government should provide sharing operating costs IDR 148,901 per student in 2021. The value of IDR 148,901 is derived from (8% + 6%) x IDR 1,063,797. The existence of sharing the operating cost of the local government in the year...
2021 is IDR 68,800 per student so the shortage of the sharing operating cost is IDR 80.101 per student. Based on the description, sharing operating costs for basic education is depicted in Table 4.

### Table 4. The sharing operating cost for basic education provided local government during 2021

| Unit analysis of sharing costs | Sharing the operating cost of basic education (IDR) |
|-------------------------------|---------------------------------------------------|
| 1) Standard operating cost 2021 (IDR) | 869,017 | 1,063,797 |
| 2) Available funding (BOS) | 900,000 | 1,000,000 |
| 3) Status of different cost | 30,983 | -63,797 |
| 4) Potential to cope with inflation (%) | 3.57 | -6.00 |
| 5) Assumption of inflation in 2021(%) | 8 | 8 |
| 6) Recommended sharing cost by local Government of Pati regency | 38,538 | 148,901 |
| 7) Existence of sharing cost per student | 34,400 | 68,800 |
| 8) Shortage sharing cost per student | -4,138 | -80.101 |

The local government of Pati Regency has a responsibility to provide adequate funding for conducting basic education. When the central government has provided School Operational Assistance (BOS), the local government should share the needed shortage of funding for adequate finance in conducting basic education. Moreover, in the pandemic era (Covid-19), the community economy has been ruined. BPS (2020) stated that economic development growth in Indonesia is a minus. Household consumption was minus of 5.52% in quarter 2 and 4,04% in quarter 3. It was an impact of work termination (PHK) and decreasing of community economic activities. To alleviate this worsening problem, local governments must take higher responsibility for boosting basic education by allocating more funds. It is useful to alleviate worsening problems such as dropping out of students in basic education.

### 4. Conclusion

Based on the analysis and previous description, it can be concluded for sharing operational costs for basic education including elementary schools and junior high schools in the study area. One, at the beginning of the year 2021, adequate funding for the elementary school in Pati regency is IDR 869,017 per student and it has been fulfilled with School Operational Assistance (BOS) IDR 900,000 provided by the central government. However, using an assumption of inflation during 2021 is 8%, the local government of Pati regency should provide sharing operating cost IDR 38,538 per student.

Two, at the beginning of the year 2021, adequate funding for junior high school in Pati regency is IDR 1,063,797 per student and it has not been fulfilled with School Operational Assistance (BOS) IDR 1,000,000 provided by the central government. In this case, the available funding for junior high school is a shortage (IDR -63,797). The shortage of available funding of IDR -63,797 is equal to 6.00%. Using the assumption of inflation during 2021 is 8%. The local government should provide sharing operating cost IDR 148,901 per student in 2021 which is equal to 14% of IDR 1,063,797.

The local government should share adequate finance in conducting basic education. Moreover, in the pandemic era (Covid-19), the community economy has been ruined. To address this worsening problem, local governments must take higher responsibility for boosting basic education by allocating more funds. It is useful to alleviate worsening problems such as dropping out of students in basic education. This study is expectedly useful for decision-makers to provide sharing operational costs for basic education in the study area. It is also expectedly useful to give a framework for other regions to provide sharing operational costs for basic education in the related areas.

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conduct the research. Secondly, they are the chief and the staff at the Local Education and Culture Department, who helped to provide valuable data and information of the study. Thirdly, they are related communities and also other parties who have helped in conducting the research.

6. References

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