

Analysis of The Application Concept Evidence-Based Policy in The Education Budget in The Cities of Depok and Bogor

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Abstract. Evidence is a requirement in designing a policy based on the real problems intended so that the available budget can be allocated following the policies. In general, the policies in Indonesia, especially in the field of education are limited. Based on that fact, we need a policy which allows problem-mapping procedure intending to distribute the budget appropriately. Therefore, this study aims to see whether the education budget allocation is following evidence-based policies to solve the problems in the education field. The method used in this research is post-positivism, data collection is carried out by in-depth interviews and literature review of the documents related to the Strategic Plan and Budget Work Plan, and followed by qualitative analysis. The results of this study showed that there is no clear evidence related to education available that caused budget misallocation which consequently failed to solve the main problems in the education field.

Keywords: Evidence-Based Policy, Education Budget, Strategic Planning.

1 Introduction

Regional autonomy is an effort to improve the quality of public services to create a democratic and decentralized government to improve welfare [1]. The basic principle of implementing regional autonomy is to shift all decision-making processes closer to the community. With the argument that the central government cannot conduct all of the state affairs, regional assistance is needed to realize the needed services [2].

The implementation of regional autonomy is closely related to financial management and state budget following Law Number 33 of 2004. It aims at encouraging regions to build and improve their economies and create a fiscal structure that is fair, accountable, transparent, proportional, rational, participatory and responsibly, following the principles of good governance [3]. The principle of good governance is essential in the implementation of regional finance as it is in line with the principles of governance and regional development, which is an integration of the law and ethical norms so that the regional development does not conflict with the applicable laws and norms.

To implement an effective regional autonomy, the government is expected to optimize spending and have adequate knowledge related to the formulation of regional strategic policies, so that the services provided by the local government can be realized by the planning and direction of the central government [4]. One sector in which its management authority is fully delegated to the regional government is education.

Education is one of the vital sectors in the country's development because it is one of the means to achieve high-quality human resources. In other words, education is a considerable investment in the economic development of a country. This is in line with Kotler, that formal education has a strategic role in economic development efforts [5]. Education is a means for the community to improve its living standards [4].

Thus, education must be the main variable in the development process which aimed at realizing a high-quality, advanced, independent and modern Indonesian society [6]. Autonomy related to education currently requires provincial and district/city governments to have the functions, roles, and responsibilities towards education. In the implementation of regional autonomy, the level of district/city government has a role, function and responsibility for the management and implementation of basic education (SD and SMP), while the provincial government level has a role, function, and responsibility for all the management and implementation of secondary education (SMA and SMK).

Besides the distribution of responsibilities in education management, the government's dedication in developing this field is shown in the Indonesian Constitution of 1945 No 31 verses 4 which mentioned that the government should prioritize the education fund allocation for at least 20% from The Indonesian Budget (APBN) and The Regional Government Budget (APBD), to fulfill the needs of national education including teacher's income [7]. The fund allocation is in line with UNESCO (2005) regarding the government's dedication to education is proven by sufficient fund allocation for at least 20% from the national budget to support education quality and distribution [8].

In reality, the implementation of fund allocation for education has a profound constraint called hard budget constraints. It is a condition in which a country is facing a limited budget, which required them to select budget allocation based on the state's priority. The decision of priority is based on the evidence of issues currently happening. However, hard budget constraints in the budget system might be caused by budget inefficiency indicated by the budget deficit. It happens as the budget should be allocated based on the plan with less concern on the state income.

Indonesia has not been showing real development in the quality of education despite the minimum of 20% of the budget allocation for the education field since 2009. It is indicated by a relatively low Programme for International Student Assessment (PISA) score as shown in the following diagram [9].

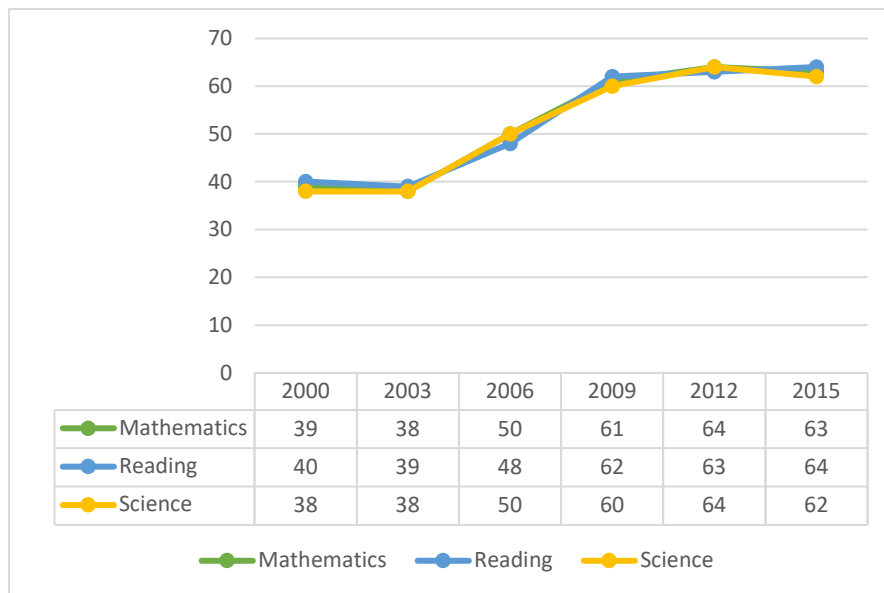


Fig 1. Indonesia PISA Score in 2000-2015 [9]

At the first glance, the above diagram seems to indicate the increase in the Indonesia PISA score. It shows the contradiction. The higher the PISA ranking, the worse the education quality. This condition happens despite the implementation of government policy on budgeting which is based on the real problems, better known as Evidence-Based Policy [10]. In this research because it refers to the allocation of the education budget, Evidence-based policy is very important to do, Evidence-based policy is an activity that requires an in-depth evaluation to look for evidence of problems that are happening so that the mapping of the budget in accordance with the needs of the problems that are happening which can maximize the budget and avoid budget waste related to the allocation of education.

To provide more comprehension of the relation between the allocation of education funds with education quality, the authors chose two primary locus in West Java province: the city of Depok and Bogor. The authors' decision is based on the fact that both of the regions have a relatively low score of SAKIP. Besides, the average score of the National Exam of both cities does not meet the national standard. The research question regarding the issues is *“How is the application of Evidence-Based Policy in the education budget allocation policy?”* This study aims to see whether the education budget allocation has been made based on the framework of Evidence-Based Policy so that it can be seen the causes and consequences of education quality problems in the City of Depok and City of Bogor.

2 Research Methods

The study applied post-positivism approach which departs from the theory which is then formulated using operational concepts and does not rule out the possibility to add new findings found by the researchers and refer to the theory used. This approach also assumes that the symptom of social reality is formed from objective facts composed of value-free and nomothetic elements that originated from deductive and inductive logical processes. [11].

The primary and secondary data for this study are collected using qualitative techniques. Primary data are the direct data obtained from the primary sources at the study site. In this study, primary data are obtained from in-depth interviews. Secondary data are the data obtained from the second source which provide supplementary data for comparison. In this study, secondary data is obtained from the review of the related literature. Data analysis techniques using qualitative data analysis with illustrative methods, which is a method that illustrates a theory, this method is used to organize data based on existing theories that form the basis of research or analytical tools. The basic theory in this method is to use empty boxes, where researchers can see whether evidence can be obtained to fill the empty boxes. The evidence will then reinforce or reject the theory used as a tool to interpret the social world. [11]

The respondents are selected using the purposive technique, with the respondents' comprehending of the allocation of the education budget and the quality of education in Depok and Bogor as the primary inclusion criteria. The selected respondents in this have an understanding and knowledge of the research theme, namely: Head of the Elementary and Middle School Development Program of the Ministry of Education and Culture of the Republic of Indonesia, General Chairperson of Teacher Association of the Republic of Indonesia, Head of Regional Financial Information Coordination of Depok Education Office and Bogor Education Office, and teacher representatives from Depok and Bogor.

3 Results

Education in Indonesia, as it has been mandated in the 1945 Constitution, should be obtained by all citizens without exception. Therefore, a strong commitment from the government is needed in implementing the policies in the education field. One of the ways to prove the government's commitment is to allocate an education budget of 20%, according to the 1945 Constitution Article 31 Paragraph 4. The Constitution mandates both the central and regional governments to be able to allocate the education budget for 20% from the National Government Budget and Local Government Budget. The reallocation of the education expenditure budget was only started in 2009 although the mandate for allocating the education budget has been initiated since 2003.

In theory, Singh suggests that the quality of education has a fairly close relationship with educational cost. Higher education costs incurred by the government indicated a strong commitment from the government for education matters [12]. In line with this, there is a note stating that the education budget allocation policy is supposed to produce quality education for students, but in fact, there are no signs of improving the quality of education. The high-quality education as the main problem in Indonesia does not seem to have been touched properly because

there is a fact that the resources owned are very limited, but the problems in Indonesia are not only on the quality of education alone but equity and infrastructure are also still unresolved issues well. Therefore, the government is required to choose a policy based on evidence in the field, so that the policy can provide a reference for solving problems, especially in the field of education. The following are strategic issues that can be evident in the field related to the main problems in education.

Table 1. Strategic Issues of Depok and Bogor [13] [14]

Strategic Issues in Depok	Strategic Issues in Bogor
Education is not evenly distributed for each level due to disappointing distribution of schools and communities	Unevenly distribution of education can be observed from APK, APM, and APS of Bogor which indicated the low number of APK and APM of the city
Low-quality education is caused by several factors: low teacher professionalism in determining the methods, strategies, and learning evaluation system to assist the students to develop their competencies.	Low-quality education is caused by several factors: less innovation in curriculum development, low competition at all levels of education due to under-average teacher competencies who failed to develop a competitive, qualified, and innovative learning atmosphere.
Schools' inefficiency in assisting students in developing their skills, achievement, and basic competencies.	Inaccuracy in the data on school expenditure caused misunderstandings for the government.
The school-group activities are not optimally implemented due to the lack of data as the reference for school expenditure planning	Educational support facilities such as libraries and laboratories and reading spaces are inadequate and badly distributed

The strategic issues related to education shows that the main problem is in the distribution and quality of education despite the relatively high educational budget. This condition is due to the education budget allocation policy which is not being based on evidence because there are confusions in evidence mapping the evidence. Currently, there are two opinions from different agencies related to the quality of education. Teachers Association of the Republic of Indonesia states that the main problem of education is due to the lack of teacher resources, so there is a domino effect in which regions should pay the salary of honorary teachers, while they are also expected to allocate funds to other needs. On the other hand, the Ministry of Education and Culture highlights the uneven number of teachers in Indonesia, which caused regional imbalances in terms of education, so teacher distribution must be done immediately.

The difference in opinion between the two parties caused the lack of a strong basis to be used as a consideration in making appropriate policies related to teacher problems as the primary contributing factor in the improvement of education quality. As the consequence, the existing

education budget allocation policy does not focus on improving the quality of education. The current education budget allocation is more focused on teacher salaries and improvement of facilities and infrastructure instead of improving education quality. The following are the field research findings concerning the education budget allocation policy accompanied by supporting evidence.

Problems in Budget Allocation in Depok and Bogor

Budget allocations for education are contained in two main sources, namely budget allocations from the State Budget in the form of General Allocation Funds characterized in the form of regional transfers and from Regional Budget. In fulfilling the requirement of teacher salaries, the budget allocation is the responsibility of the regional government. However, in reality, the regional governments are unable to handle the teachers' salaries, and it is then charged to the State Budget in the form of regional transfers. Regional transfer covers teachers' salaries, school operational assistance, facilities and infrastructure, and others. The diagram below explains the percentage of regional transfer for the education field.

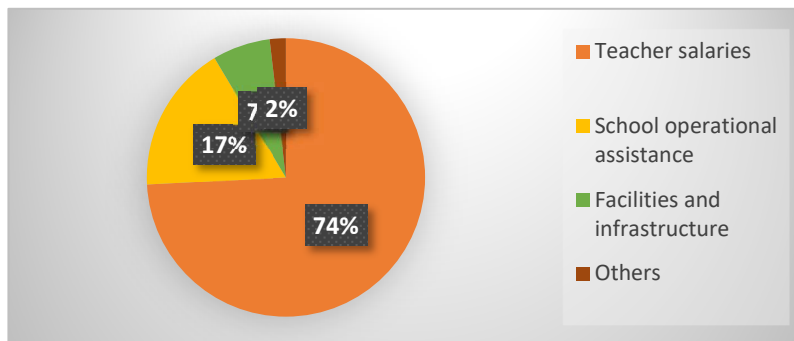


Fig 2. Allocation Percentage of Regional Transfer for Education Field [15]

The diagram above shows that the regional transfer for education field is composed of four components, namely expenditure for employees, expenditure for facilities and infrastructure, expenditure for school operations and other expenses with the highest percentage, namely spending for employees around 74%, spending for schools around 17%, spending for facilities and infrastructure around 7% and spending on other things for about 2%. The diagram clearly illustrated that employee salaries dominate budget allocation. Another evidence which shows that the amount of employee salaries dominates regional financing can be seen in the diagram below.

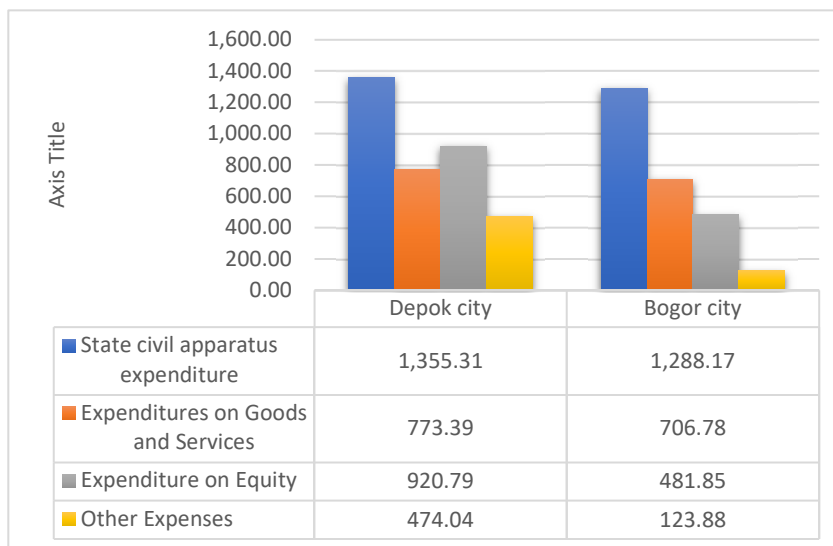


Fig 3. Summary of Regional Budget of Depok and Bogor (in billion Rupiahs) [16] [17]

The above diagram shows employee expenditure as the biggest expenditure in both cities are usually called as state civil apparatus expenditure. State civil apparatus expenditure in both cities is dominated by the number of teachers. The employee expenditure of Depok reached 1.355,31 billion for the Depok civil apparatus which composed of 7.840 employees and 12.500 teachers. Meanwhile, the employee expenditure of Bogor reached 1.288,17 billion for the Bogor civil apparatus which amounted to 17.197 with the total inhabitants of 5 million. The total number of state civil apparatus of 5 million is dominated by teachers for 9.733 people. Teachers in both cities are still low in number, so the regional governments of Depok and Bogor appointed honorary teachers with the cost charged to the School Operational Fund.

Teachers in both cities are still facing some problems directly related to the quality of education, such as low competencies. It is proven by the scores of the Teacher Competency Test as the test for teachers' abilities to assess the teachers' competencies in teaching the students. The results of the Teacher Competency Test in Depok and Bogor are relatively low, as shown below.

Table 2. Results of Teacher Competency Test [18]

City	Elementary School	Junior High School	Pedagogical	Professional
Depok	60,61	64,20	58,03	65,4
Bogor	60,14	63,11	56,02	63,99

The teacher competency test includes personality, social, pedagogical, and professional. The assessment of teacher competency on personality and social aspects is based on the way they teach, the preparation of teaching materials and the assessment of the school principal. While the pedagogical and professional components are assessed through an Internet-based test. The results of the teacher competency test in Depok and Bogor are 70, which is still relatively low compared to the national standard of 75. The scores indicated low competencies of teachers in Depok and Bogor. It can be considered as the main factor for the low quality of education. This condition raised a question: how's the quality of honorary teachers when the civil-servant teachers in Depok and Bogor have low competencies which failed to build a competitive and high-quality learning environment?

We have seen how teachers in Depok and Bogor even though their salaries charged most of the education budget, their competence is relatively low. Another problem which directly influences the quality of education is the commitment of the regional government in allocating the education budget. Currently, the allocation of the education budget in some regions has not reached 20% of the total budget, and it brings disadvantage to the educational programs. The regional government commitments to allocate 20% of the total budget for education field is another issue found in Depok and Bogor. The following diagram shows a low budget allocation for education by the government of Depok and Bogor.

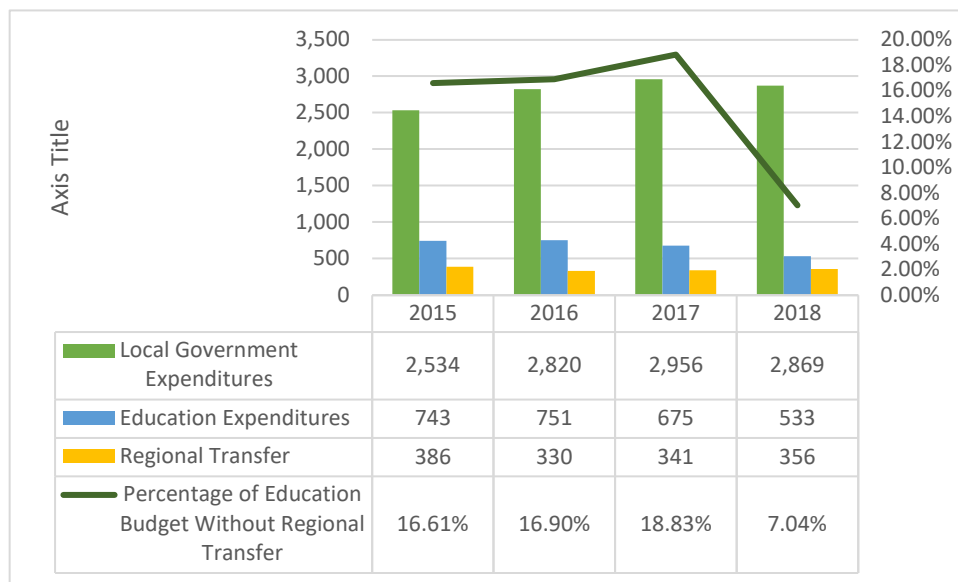
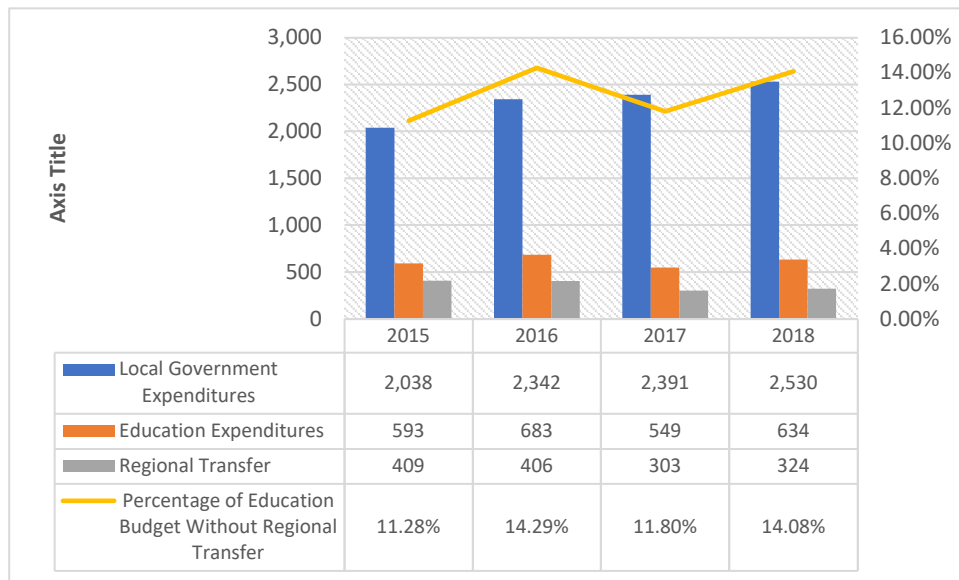


Fig 4. The Allocation of Education Budget by Depok Government (in trillion Rupiahs) [18]

The diagram above shows that the percentage of education budget allocation by the regional government of Depok without regional transfer has not reached the figure determined by the Law,

which is 20%. The highest allocation of the Regional Budget for education was in the 2017 fiscal year, for 18.83%. The number dropped significantly in 2018 to 7.04%. This condition indicated a weak commitment to the Depok government. The specific issue was also found in Bogor. The following diagram illustrates the situation in Bogor.

Fig 5. The Allocation of Education Budget by Bogor Government (in trillion Rupiahs) [19]



The allocation by the government of Bogor for education without regional transfers showed the less number below 20% from the total Regional Budget. The percentage of the education budget in 2015 was 11.28%, then in 2016 the percentage increased to 14.29%, and in 2017 the percentage dropped again to 11, 80% and finally in 2018 the percentage increased to 14.08%. The data show that the fund allocation for education by the government of Bogor in 2015–2018 has not reached the expected percentage of 20%. It indicated a low commitment by the government of Bogor to allocate the budget for the education field.

The two diagrams above showed that the budget for education affairs allocated by the governments of Depok and Bogor fluctuated annually. The percentage has never reached the figure settled by the Ministry of Education and Culture which regulated the regional government to allocate 20% of the Regional Budget for education affairs. The fluctuating percentage indicated the low commitments of the governments of Depok and Bogor in the provision of education following the Act

The lack of commitment from the government ultimately affected the allocation of the education budget, As explained earlier, the education budget allocation policy only refers to the fund allocation. It is later explained with a diagram that summarizes the budget allocation for education affairs from the Depok City and Bogor City Budget Plan.

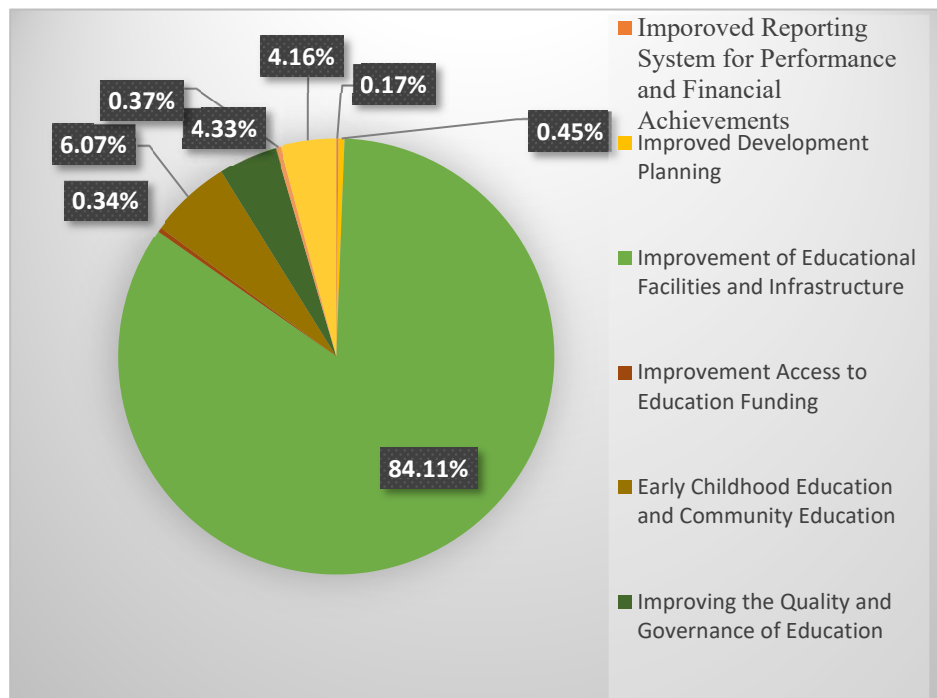


Figure 6. Allocation Percentage of Education Budget in Depok [20]

The above diagram illustrates the planned education budget allocation in the form of Depok City Education Work Plan Budget and Work Plan of Depok City Education Office in 2018. There are 8 educational program components to fulfill the vision, mission, and targets in the education sector. Among those components, the highest percentage of the budget is allocated for infrastructure (84%), the second position is occupied by early education and community education (6.07%), the third position is occupied by the improvement of the quality and governance of education (4.33%), the fourth position is occupied by the improvement of the quality of apparatus (4.16%), the fifth position is occupied by the improvement of the quality of developmental planning. Then, the sixth position is occupied by standardization of public services (0.37%) and the seventh position is occupied by increasing the access to education financing (0.34%), and the last is occupied by the improvement of performance and financial reporting system (0.17%).

The previous explanation above indicates that the education budget allocation by the government of Depok prioritized the education facilities and infrastructure, shown by the percentage of 84%. There is a significant gap with the other components and it might result in a problem. The improvement of facilities and infrastructure is supposed to no longer become the budget priorities, because the document of strategic issues of Depok mentioned that infrastructure is not the primary issue in education affair. Simultaneously, prioritizing infrastructure development inhibits the budgeting of other components, especially the quality of education. The budgeting priority in infrastructure development needs to be reviewed as the government has stated that the facilities and infrastructure components are no longer their priority since 2016.

Meanwhile, the budgeting component of developing the quality of education only reached a budget allocation of 4%. The percentage can be considered as significantly low, viewed from the total proportion of the budget. Simultaneously, the implementation is not yet optimized. The table below explains the governance component in the effort to improve the quality of education by the government of Depok. It illustrates the small portion of the budget for the improvement of education quality which worsened by ineffective allocation.

Table 3. Budget for the Improvement of Education Quality of Depok City Governance (in Rupiah) [20]

Improvement of Education Quality and Governance	Amount of Fund
National Science Olympiad	219.860.000
Student competency improvement in FS2N, limojari,	489.800.000
Preparation and Implementation of elementary and junior high school exams	1.061.595.900
Student admission of pre-school, elementary, and junior high schools	452.636.300
O2SN for Elementary and Junior High School	648.751.000
Improvement of School Clinic	195.320.000
Total	3.067.963.200

The table above shows that the education governance is relatively well-implemented. However, the portion of the budget for the improvement of education quality and governance is smaller than the facilities and infrastructure. As the effort to improve education quality and governance is composed of 6 activities, optimizing budget allocation will sufficiently support the attempt to improve the quality of education quality, especially in increasing the score of the National Examination. A similar problem can be found in the attempt to develop the quality of education apparatus. This component can improve the quality of education as teachers are the main factor in the quality of education. However, the education budget allocated to this component is relatively low (4.16%) and must be divided into 14 activities. The table below explains the activities in the quality development of the educational apparatus.

Table 4. Components in the Quality Development of the Education Apparatus (in Rupiah) [20]

Components in the Quality Development of the Education Apparatus	Amount of Fund
School-management training for principals	101.313.000
Technical advisory in education implementation	87.883.000
Assessment of teacher competency	50.000.000
Quality assurance of education	467.495.800
Analysis of Graduate Competency Standard	99.986.000
KKG and MGMP Workshop	300.000.000
KKPS Training for pre, elementary, and junior high school	251.660.000
An inclusive school development	183.346.000
Socialization of IT-based education service	129.200.000
Credit scores for educational functional workers	204.913.000
National Teacher Olympiad	179.999.000
Competition for the teacher, principal, supervisor, and overseer	200.000.000
Teacher certification	98.951.000
Teacher competency assessment	151.044.000
Total	2.942.463.800

The two tables above show the components of educational affairs. The component of developing the quality of education apparatus which specifically give a direct impact on the quality of education ranked in the fourth position with the budgeting percentage of only 4.16%. It indicates that the main factor for the low quality of education in Depok is the incompatibility of budget allocations with the established priorities. The discrepancy is caused by the lack of evidence to be used as a consideration in making the policy.

One of the programs to improve the quality of education is teacher training. However, the training is not yet effective because not all teachers could attend the training due to budget constraints. At most, one school can only delegate three teachers. Besides, there are at most two pieces of training annually, each of them should be attended by different teachers. Teachers who have already attended training are assigned to share knowledge with the other teachers to save the existing budget, which is insufficient to train all teachers in Depok. However, this raises new problems because many teachers cannot share their knowledge effectively due to the difference in teachers' ability to absorb knowledge.

A similar issue also occurs in Bogor. In allocating the education budget, many components directly related to the quality of education received lower funds. The low budget allocation has caused poor quality of education in Bogor. The following diagram illustrates the budget allocation for the educational affairs of Bogor and the allocated components.

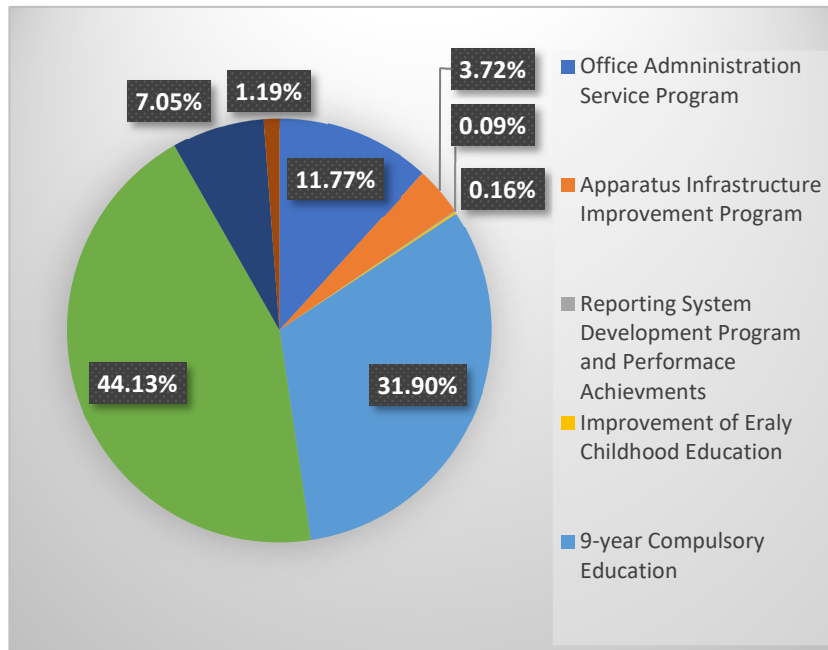


Fig 7. Percentage of Education Budget Allocation of Bogor [21]

The diagram illustrates that the education budget is allocated into 8 main components based on regional vision, mission, and targets. The highest allocation is provided for education service management (44.13%), followed by the compulsory 9-year education (31.90%), the third position is occupied by the office administration service program (11.77%). Then, the fourth position is occupied by the improvement of education quality (7.05%), the fifth position is an apparatus and infrastructure improvement program, the sixth position is occupied by non-formal education (1.19%), the seventh position is occupied by the development of early education (0.16%), and the last position is occupied by an administrative service program (0.9%).

At the first glance, the government of Bogor seems to show great commitment to education affair because the highest allocation is given to the components which directly affect the quality of education. The components illustrated in the diagram could not significantly improve education quality because education service management as the priority is limited to the development of technical issues. It can be proven further by the following table which outlines the components of education service management.

Table 4. Description of Education Service Management Components (in Rupiah) [21]

No	Components	Budget	%
1	Online student admission	288.180.000	0,60%
2	School Operational Funds for Kindergarten, elementary, and junior high schools	39.379.000.000	81,87%
3	Mentoring for Handling Behavior Delinquency	185.600.000	0,39%
4	Web-based Education Profiling	143.955.000	0,30%
5	Score report, certification, and student card	2.380.000.000	4,95%
6	Scholarship	592.208.000	1,23%
7	Update of Basic Education Data	90.566.000	0,19%
8	Development of Pre-School Management	587.650.000	1,22%
9	Development of PKBM Management	120.395.000	0,25%
10	Development of Course Institution	180.695.000	0,38%
11	Development of Elementary-school Management	76.310.000	0,16%
12	Development of Junior High School Management	372.230.000	0,77
13	Infrastructure Development for Public Kindergarten	696.715.500	1,45%
14	Pre-school 2013 Curriculum Implementation	216.290.000	0,45%
15	Development of Elementary School Students' Competencies	283.634.000	0,59%
16	Development of Elementary School Students' Competencies	1.860.919.600	3,87%
17	Management of State School Operational Fund	447.899.920	0,93%
18	Management of Regional School Operational Fund	198.270.000	0,41%
Total	Bogor Education management	48.100.518.020	100%

The table above shows that the educational management is not effectively managed in an attempt to improve the quality of education. It is due to insufficiency in budget allocation to increase elementary and junior high school competencies (0.59%). The remainder is dominated by the school Operational Fund (81.79%). Simultaneously, the allocation of the school Operational Fund implies some problems. The school Operational Fund is expected to improve the quality of school governance and other urgent needs concerning the quality of education. However, the allocated School Operational Fund is used to pay honorary teachers' salaries because Bogor

Regional Budget is not yet sufficient to pay honorary teachers. It led to less-optimized school operations in Bogor

Furthermore, the second component of the education budget allocation is occupied by the 9-year compulsory education program which taken the budget share of 31.90% of the Bogor City education budget. However, the allocation of this budget is mostly for educational facilities and infrastructure, not specifically to develop the curriculum. The following diagram illustrates the percentage of quality and quantity of education from the 9-year compulsory education component.

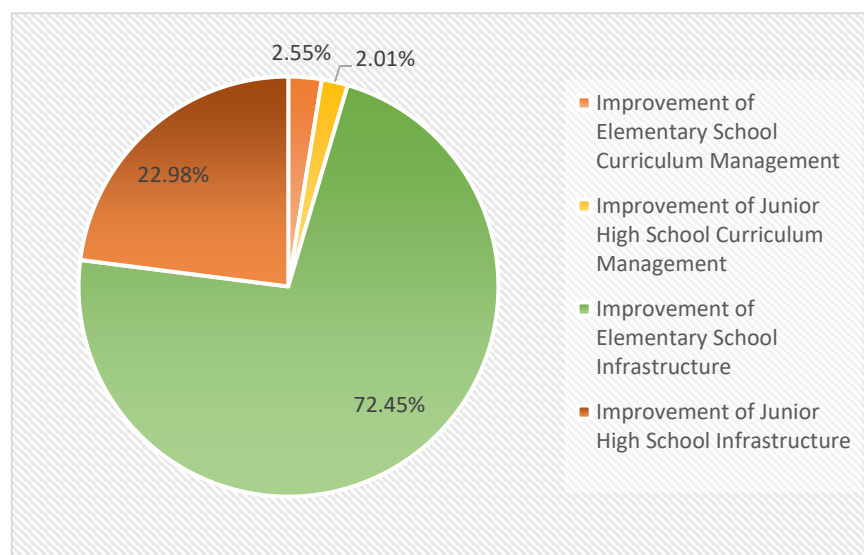


Fig 8. Allocation Percentage of 9-Years Compulsory Education in Bogor City [21]

The diagram above shows that the percentage of facility and infrastructure funding is much higher compared to the improvement of curriculum management. The highest allocation is intended to improve facilities and infrastructure of elementary school (72.45%), followed by the facilities and infrastructure of junior high schools (22.98%) and the rest is for the improvement of elementary school (2.55%) and junior high school (2.01%) curriculum. Therefore, curriculum management is not effectively managed due to the imbalance in budget allocation for the improvement of school facilities and infrastructure

From the results of the study, Depok City and Bogor City have the same problems related to education namely in terms of teacher competency issues that are still very low, regional commitments related to the education budget allocation have not reached 20% in accordance with the direction of the central government, and the education budget allocated more for the quantity of education compared to the quality of education which is not in accordance with the strategic

issues or reality that occurs because the strategic issues of the two cities are more likely to need improvements in the quality of education compared to the quantity of education.

3 Discussion

Based on the presented data, the education budget allocation policy has not yet been referred to as the evidence. Whereas, the best policy must be based on evidence. Evidence is various records of problems that provide an overview of what is happening as a reference to solve a problem to achieve the organization's goals. Evidence is also a tool needed to avoid unnecessary danger and aid achieve important social policy goals because it can provide information about what should be done and what should not be done, to facilitate policymakers in mapping a problem effectively and efficiently [22].

Evidence is closely related to Evidence-Based Policy (EBP), a series of approaches or a method that seeks to inform the policy process that aims directly or indirectly in influencing the objectives of the policy [23]. This method has a detailed, rigorous, rational and systematic concept. Court also believes that EBP is based on the premise that the decision of a policy should be based on information by the problem that must be resolved proven by the evidence that includes rational analysis [23]. The policies which are based on systematic evidence are considered to produce better decisions and able map priorities based on the needs of specific agencies or regions.

The role of EBP is very important in government because it can produce robust policies, reduce budget waste, expand programs needed in an innovatively and increase accountability [22]. According to Sutcliffe, EBP also has the potential to aid countries reduce poverty and improve economic performance so that each country is required to develop public policies based on evidence, because policies without evidence are only based on institutional and ideological values that can lead to serious errors which may affect the economic complexity of a country [23].

Evidence-Based Policy is essential in the making of policies in the education field, but in the implementation of the education budget allocation, the evidence related to education problems cannot be carried out properly. Evidence of problem in education field refers to the problem of educational equity and quality, but in its implementation, the budget allocation does not refer to these two components. Educational problems related to the quality of education are motivated by teacher problems, both in terms of the competency and salary. Simultaneously, there are two different opinions from two prominent education agencies in Indonesia, namely the Ministry of Education and Culture and the Teacher Association of the Republic of Indonesia. The Ministry of Education and Culture states that teachers in Indonesia are unevenly distributed, while the Indonesian Teachers Association states that Indonesia is experiencing teacher emergencies because many teachers have retired, passed away, or switched to other jobs. This discrepancy adds new confusion in mapping the solution to this problem.

From the three problems concerning teachers, the government of Depok and Bogor have only tried to address one issue based on the direction of the central government, namely teacher competency. Training is provided for teachers solve the problem. However, limited school funds inhibited all teachers in a school to attend the training. As the consequence, a school can only

delegate 3-4 teachers for one training. On the other hand, the training is relatively insufficient as it is only held twice a year with a different theme annually.

To overcome the issues in teachers, schools in Depok and Bogor provides similar solutions, namely by assigning teachers who have attended training to share knowledge with the other teachers. However, the solution is less effective in developing their competencies as teachers, because it is only done by a few schools. On the other hand, several schools conduct the program only as a matter of formality because many teachers do not understand the training material which tends to be monotonous. This certainly causes the budget allocated in this training to be ineffective in increasing teacher competency.

The second problem with teachers is related to a salary which tends to be very difficult to solve. Due to the limited budget, teacher salary has taken the most of the education budget allocation. Simultaneously, if teacher salaries do not meet the expectations, new problems related to the teacher's interest will arise. The best solution for this problem is by increasing the commitment for education budget allocation by each regional government, especially the Depok and Bogor so that the budget allocation is not disrupted under the pretext of teacher salaries. However, this solution is also very difficult to do as the Depok and Bogor Revenues and Expenditures Budgets are significantly high which caused the budget allocation to improve the quality of education is not properly managed.

The third problem related to teachers is that there are differences of opinion which ultimately cannot produce a general solution to improve the quality of education. As conclusion, the problems of teachers have not been resolved properly, which caused the allocation of the education budget are not focused on the main problems related to the quality of education. It caused education budget allocations are limited to, teacher salaries and infrastructure development that dominate the education budget allocation in Depok and Bogor. The education budget allocation tends to be ineffective and inefficient because it is not in line with the evidence-based strategic issues of regional expenditure.

The problem of education, especially in the allocation of teacher salaries and the allocation of educational infrastructure is contrary to the concept of allocative efficiency that was initiated by Schick. The allocation of the education budget does not meet the priority scale related to education. Allocative efficiency is a concept that focuses on the capacity of the government in distributing all available resources to programs and activities based on the priority scale or urgency of regional needs, to achieve goals. In this element, the government is required to emphasize the country's priorities and make a real contribution to the objectives of public expenditure [24]. These expenditures must be strategic and evaluative, that is, funding, planning must be able to look towards the future in determining what you want to achieve, and can look back to check the results that have been passed. Priority scale setting focuses on activities that can be measured clearly. It is aimed to construct a reflection in solving problems in national development goals [24]. Therefore, this concept expects the responsible parties understand problems and to set clear priorities in achieving goals, as well as estimate the expected results and the extent of the impact to be achieved [25]. The regional government of Depok and Bogor have implemented the education priorities outlined in the strategic planning documents, but there is no conformity with the allocative efficiency concept.

In terms of the priority scale outlined in the strategic planning, teacher salaries and education infrastructure are not taken as the priority scale by the regional government of Depok

and Bogor. The priority scale of education based on strategic issues includes the equalization of education and the quality of education above teacher salaries and education financings such as facilities and infrastructure. Conceptually, if a regional government's need is based on strategic issues, budget allocations should address more important priorities. While in fact, the budget allocations of Depok and Bogor are limited to issues unrelated to the Strategic Plan, namely the distribution of education and the quality of education. The existing education budget allocation addressed infrastructure and teacher salaries as well as other components that are not related to the quality of education, whereas both cities since 2016 have committed to focus on the quality of education by the priority scale and strategic issues related to the evidence.

5 Conclusion

The results of this study indicate that evidence-based policy as a framework in determining the direction of the policy in the allocation of the education budget has not been carried out because the evidence that has been compiled is not used as the main reference in the allocation of the education budget. The education budget allocation is only addressed to the quantity matters, including infrastructure and teacher salaries. Those components taken most of the entire education budget allocation which inhibited the budget allocation to address the quality of education in Depok and Bogor. As the consequence, the quality of education in Depok City and Bogor City are relatively low and there have been no significant development over the years.

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