

**INTERNAL CONSISTENCY OF THE EDUCATION PLANNING IN THE  
GOVERNMENT OF MALANG CITY**

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**ABSTRACT**

*The purpose of this research is to describe and analyze internal consistency of the education planning in Malang, Indonesia. The type of the research used is a descriptive method with a qualitative approach. The focus of this research is the internal consistency of the education planning. The data analysis was performed with the method of "Nine Steps Process for Analyzing Qualitative Data" by Mc Nabb. The result of the study shows that: 1) The planning process is more "top-down" rather than "bottom-up"; 2) The stakeholders' involvement is quite good; 3) The education capacity can be traced consistently at every level of planning document; 4) The existence of interconnection and continuity between the program and activities; 5) The increase in the budget allocation, although it is still far from expectations; 6) The research result indicates that the program and the budget allocation does not match with the tupoksi (main duties and functions) and the principle of "money follows function".*

**Keywords:** Education Planning, Internal Consistency of Education Planning

## 1. INTRODUCTION

One of the vision of the Government of the Republic of Indonesia is to realize “an intellectual life of the nation”. Therefore, the government organizes such education system. Education is one of the most important tasks of a country, it is a human needs which is a human rights for basic human capabilities development. Associated with that, the implementation of education becomes important because it concerns on the psychiatric and development of people’s knowledge that can support the vision of the country.

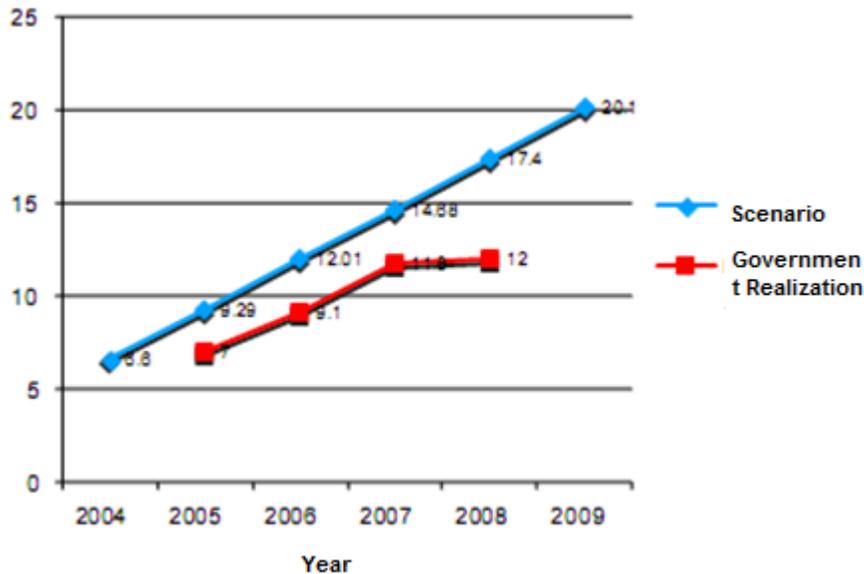
The awareness in the importance of education is what makes the developed countries gave high priority to education. Developed countries could see a large investment in the education sector, it will have resulted in a High Rate of Return in the future. The advancement of some developed countries is inseparable from the development that began and reached from its education system (Maksum and Ruhendi, 2004:27).

The data from The World Economic Forum Sweden (2000), shows that Indonesia has low competitiveness, which is only on the 37<sup>th</sup> position of 57 countries surveyed (Denish, 2013). Denish (2013) further stated that the quality of education in Indonesia is still low based on the data reported by Balitbang (Indonesia research and development agency) in 2003 that from 146.052 elementary school in Indonesia, it turned out that there were only eight schools that received a recognition in the category of The Primary Years Program (PYP). Moreover, from 20. 918 junior high school in Indonesia, there were also eight schools that received recognition in the category of The Middle Years Program (MYP) and from 8. 036 senior high school, only seven schools that earned the recognition in the category of The Diploma Program (DP). The results of the assessment and measurement above are supported by the developments enrollment or *Perkembangan Angka Partisipasi Murni* (APM) especially in the elementary school sector which is started from 1997 up to 2009. The APM number continued to increase until 93% in 1997 and it was stagnant in 93% over the past 3-4 years due to the economic crisis. In 2008, the APM number had increased and reached 95.2%. It was also expected to increase up to 96% at the end of the first RPJM in 2009 (Suryadi&Budimansyah, 2009). The ups and downs of educational development in Indonesia perhaps is the same as it is illustrated by Tilaar and Nugroho (2008: viii), the condition of education in Indonesia is less promising due to the inconsistent education policy, it could be a fatal problem against the young generation development and against the fate of Indonesia. The problems that come up then generate a high level of high school dropout. BPS (Central Statistics Body in Indonesia) statistical data in 2007 and 2008 shows the drop out percentage in the amount of 0.43% (7-12 years), 3.19% (13-15 years), and 8.44% (16-18 years).

The educational issue which is related to the quality of education is also affected by the budget. Budget allocation for education sector becomes an important aspect, because it has an impact on the entire elements of the education organization or implementation. An overview of the budget allocation of national education system are reflected in this following description:

"Indonesia's education budget was ever reached the highest point which is 13.8% at the time of *Orde Baru* 1995/1996 although in 2001, the budget from APBN (the Indonesia State Budget) was really drop until it reached 3.8%. The government only allocate the budget for 8.1% in 2005 and 9.1% in 2006. This is definitely a worrisome thing, because besides the fact that it does not meet the target of the budget percentage, it is also contrary to the consensus between the House of Representative and the Government on July 4<sup>th</sup>, 2005 that resulted in the budget enhancement as many as 2.7% per year until 2009; 6,6% (2004), 9,29% (2005), 12,1% (2006) 14,68% (2007), 17,40% (2008) and 20,1% (2009). While in its realization, the allocation from APBN for education sector in 2007 only amounted to 11.8%, and in 2008 there was only 12%. That value is equivalent to 61.4 trillion rupiahs out of the total allocation budget of 854.6 trillion rupiahs. Whereas, the fulfillment of the educational budget as many as 20% is a constitutional obligation as stated in article no.31 paragraph (4) UUD 1945 and re-affirmed in its organic law, namely law No. 20 in 2003 about Sisdiknas or *Sistem Pendidikan Nasional* (Indonesia National Education System) ([www.dikti.go.id](http://www.dikti.go.id))”.

An overview of the education budget enhancement is taken from APBN, illustrated in the education budget graph based on the budget scenario that has been compiled and realized previously in 2004-2009 (see Figure 1).

**Figure 1. Scenario and Realization of the Education Budget**

Source: Indonesia's APBN of 2005 – 2008

The process of the education planning is the most strategic stages in order to run the education system nationwide. Education system planning provides a clarity where the education system would operate. With the clarity of this direction, the implementation of the education management will be more effective and efficient. Planners must be able to identify various strengths, weaknesses, opportunities, and threats (SWOT) that will affect the planning process such as understanding the basic human traits, understanding basic human needs, mastering the various approaches in the system planning, formulating an education plan that is oriented to the physical aspect, management, and curriculum in accordance with the politic and economy aspects of certain places (Sa'ud and Makmun, 2009: 42). This education planning issue becomes very crucial because "education planning has a uniqueness and complexity that is not owned by any other national development planning (Sa'ud and Ma'mun, 2009:14). It is in accordance with the background of the educational development in Malang City, Jawa Timur Province, Indonesia, which is:

"Based on the role of a planned and systematic regional education development as well as the awareness that education is a long-term investment for the future, the education development planning in Malang City is arranged in the form of long-term planning, medium-term planning, and short-term planning. To establish the education development planning, data and information about the current conditions and the expected conditions of the next five years is very necessary" (Education Board of Malang City, 2009-2013: 2)

The urge to do such research is also based on a reality that describes the condition of education in Malang City, among others:

1. From the data collected by a nongovernment organization (*Lembaga Swadaya Masyarakat*) called AMMM (*Aliansi Masyarakat Miskin Malang City*), about 20% of the citizen was not able to pass elementary school, and the accomplishment of 9-years compulsory education is only reached 36%(Source: educational newspaper, edition 361/II/11-17 May 2011).
2. The Education Board of Malang City became the spotlight of the Regional House of Representative member (commission D) because the Department of National Education has cut the allocation budget for routine or periodic maintenance in some institutions through PAK which is amounted from 3.552 billion rupiahs into 2.952 billion rupiahs (reduced 600 billion rupiah). Interestingly, the spotlight was come up after the PAK had passed, so that parliament cannot do anything. According to that, the parliament feels cheated due to the budget changing (source: Radar Malang, 19 September 2011, page 30).

3. Hari Kurniawan, the spokesman for KMPP (*Koalisi Masyarakat Peduli Pendidikan*) stated that at least in the period of 2009 up to 2011 there are 5 crucial problems that were occurred in Malang, it was repetitive and could not be solved comprehensively by the Government of Malang. Those problems are; a). the education cost, b). education service, c). the complaint mechanism, d). community participation, and e). inclusion education, especially for the children in disabilities or special needs. Hari also explained that the Regional Regulation No. 3 in 2009 needs to be revised. However, there is no pleasant response in regard with the proposal because either from Malang Government or House of Representative seems to throw the responsibilities at each other (source: Radar Malang, Tuesday, 24 April 2012, page 37).
4. The bad grade of the Senior High School National Examination got a criticism from the members of the DPRD, commission D. From all 38 cities in East Java, Malang only ranked in the 35<sup>th</sup> position. As the city that is campaigning the education system of International School (*Rintisan Sekolah Bertaraf Internasional*), Malang is still inferior to the other suburban schools like Lamongan (in the 3<sup>rd</sup> position) and Trenggalek (in the 4<sup>th</sup> position). In order to improve the achievement of the National Examination, the Government of Malang through APBD (the Regional Budget) in 2011 has allocate the budget for about 114 billion rupiahs, and it turned out to be only increased 1 level (source: Radar Malang, Wednesday, May 26, 2012, page 37).
5. The UKG value (Teacher Competency Test) in Malang is very bad. From the total of 4500 teachers who take the first stage of the Teacher Competency Test, only 25% of them was qualified, means that around 3500 teachers were failed (source: Surya, Friday 17 August 2012, page 5)

If Malang wants to be consistent on its vision as the Education City, then there should be an improvement in terms of planning. Determination of good development planning can be seen in the stakeholders' role in defining and formulating the plan. Moreover, the parties who were placed in the operation stages should be the stakeholders who have a major role because it will handle such direct contact with the field conditions. However, the fact is really contrast with the current condition, the role of *stakeholders* at the operational level have limited space such as *Kelompok Kerja Kepala Sekolah* (K3S) and *Musyawarah Kerja Kepala Sekolah* (MKKS) that can actually be used as a valuable source of information in the preparation of the planning. It is very unfortunate that those support could not be optimally utilized yet. Based on the description above, it can be concluded that this study emphasizes the consistency of education planning in Malang.

Based on the background above, then problem of the research can be formulated as follow: How is the internal consistency of the education planning in Malang?

Based on the formulation of the problem, the objective of this research can be formulated as follow: to describe and analyze the internal consistency of the education planning in Malang.

Theoretically, this research is expected to enrich the concept and theory of the development planning particularly the education planning, and specifically with regards to the education planning consistency. While practically, the result of the study is expected to become a consideration for The Government of Malang City in accordance with the education planning which is consistently good either in the aspects of the program and budget.

## 2. REVIEW OF LITERATURE

### *Strategic Development Planning*

The Law No. 25 of 2004 on National Development Planning System defines the strategic plan as *Rencana Pembangunan Jangka Menengah/RPJM* (Medium-Term Development Plan) or the planning document for the next five years). However, the word strategic in the terms of planning, conceptually does not related to the time differences. Because, the concept of strategic planning is to put forward the achievement of the goals through a way that is in line with such a competitive situation.

Strategic planning as one of the administrative instruments can help the public administrator to act strategically in solving problems. Strategic planning according to Olsen and Eadi (in Riyadi and Bratakusumah, 2004:280) is an "efforts that are disciplined to make decisions, agreements and important actions that shape and guide on how to be an effective organization, determine what things which need to be done by the organization, and help to find the reason on why the organization do things like that". Next Riyadi and Bratakusumah (2004:290) stated that "strategic planning is a process of formulating decisions that will

be made for a specific time period with regard to the principles of anticipatory strategic environmental conditions in order to maintain the existence of the organization on an ongoing basis”.

Based on the views of some experts, Riyadi and Bratakusumah (2004: 308) concluded that the benefits of strategic planning generally are:

1. As a tool for the leader and whole range of organizations to build the organization in a long term.
2. Push the system to work effectively and efficiently by building a clear roadmap through the system of priorities and stages of work.
3. Create a sense of responsibility and encourage the commitment of all members of the organization at all levels.
4. Always pushing for results-oriented organization that must be achieved in the future, so that the existence of the organization is maintained through a rational and logical strategy.
5. Being a means of an effective communication and coordination so that it will always lead to the same goal.
6. Develop flexibility character that always see and analyze various developments in the strategic environment that seems to be possible to affect the organization.
7. Provide a concrete, clear, and logical warranty to the internal and external environment that is related to the activities of the organization (services).
8. Build a corrective and anticipatory nature towards various possibilities that will happen, so it will encourage a proactive nature.

The indication of the lack of public administration empowerment through its bureaucracy in dealing with social, economic and politic issues all this time is the evidence of how complex the approach factors involved, both as a cause and effect variable.

#### *Education Planning*

Before discussing the things related to the education planning, an understanding about the definition and the planning of the education itself is need to be done. Some definitions of the education planning according to some experts (Sa'ud and Ma'mun, 2009:8), among others are as follows:

- a. Guruge explained that "A simple definition of educational planning is the process of preparing decisions for action in the future in the field of educational development is the function of educational planning". Thus, education planning is the process of preparing its future activities in the field of educational development, that is the function of education planning.
- b. The definition stated by Albert Waterston is that "Functional planning involves the application of a rational system of choice among feasible courses of educational investment and the other development actions based on a consideration of economic and social cost and benefits". It illustrates that education planning is an educational investment that can be run and other development activities based on the consideration of economic, social cost and benefits.
- c. According to Coombs, educational planning is a rational application of a systematic analysis of the education development in order to keep the education more effective and efficient and in accordance with the needs and goals of the learners and the community.

From some of the definitions above, an education planning can be defined as an activity to see the future in terms of determining the policies, priorities and costs of education with considering the facts in the field of economic, social and political to develop the education system and learners served by the system. Thus, a process to prepare a concept of decisions that will be implemented in the future needs to be understood in the process of education planning.

Next, from several definitions that exist, there are a few dominant things which are the attributes or characteristics of education planning (Sa'ud and Ma'mun, 2009:12-13), such as:

- a. Education planning is a continuous intellectual process in analyzing, formulating, considering and deciding things. The decision which is taken should have the internal consistency (basic obedience) and connected systematically with other decisions, either in its own fields or in other fields. There are no time limits for the type of activity and not necessarily one activity must have preceded by other activities.
- b. Education planning always pay attention to the problems, requirements, circumstances, and objectives of the economic conditions, the provision and development of labor for national development as well as observe the social and political factors.

- c. The purpose of education planning is to frame the policy and outline the education strategy in accordance with the Government policy that became the basis of the education implementation in the future.
- d. Educational planning as a pioneer in the development activities should be able to see far ahead, innovative, quantitative and qualitative.
- e. Education planning always pay attention and analyze the environmental factors, both internal (ALI) and external (ALE).

To achieve the goal, the education planning process is done through a number of approaches. There are three approaches in the education planning system, namely social demands approach, manpower approach, cost benefit approach, and system approach). The description of each approach will be explained in this following section.

#### *Social Demands Approach*

According To Martin (2013), the approach of social needs focuses on the educational purpose that contains the mission of liberation especially for developing countries that the independence is just recently acquired after going through a very long liberation struggle. Education frees people from the oppressive sense of fear, ignorance, and poverty. The demand of liberation mission in an education is people's political inspiration, therefore this social demand is a hard pressure for education planning.

By looking at the characteristics of this demand, then it can be said that this approach is more emphasizing on the aspects of quantitative opportunity equalization rather than qualitative aspects. Thus, primary education (*Sekolah Dasar/SD*) became the main priority that must be given to every elementary school child. Compulsory education is a manifestation of the social demands in order to free the population from illiteracy. The target to be achieved is free from illiteracy (Saud and Makmun, 2009: 234).

#### *Manpower Approach*

Guruge (in Martin, 2013) explains that "manpower approach is gearing on educational efforts fulfillment of national man power requirement".

Further explanation is stated by Martin (2013), manpower approach prioritizes the existence of linkages between graduates with the labor demands on various development sectors. The pressure in this approach is on the relevance of educational programs with the development sectors in order to produce graduates who are ready to work. The implication of this approach is that education must be planned and oriented on the job that may be needed in the industry.

The problems that arise in the labor planning especially for developing countries like in Indonesia, according to Sa'ud and Ma'mun (2009:242) are:

- a) The type and number of jobs
- b) A clear requirements regarding the personnel quality required by the industry
- c) A comparison of the number of personnel based on the level of expertise
- d) A real requirement of the labor

Manpower approach in the education planning should be able to guarantee the graduates to get involved directly into the community with the ability of a productive worker.

#### *Cost Benefit Approach*

Martin (2013) said that this approach is economical and come from the investments concept of human resources. Principally, every investment should bring the benefits that can be measured with monetary value.

Conceptually, education seems to have an economic value. It means that education has contributed to the economic growth. The relation between education and economy is based on the factors that affected economic growth such as manpower, and knowledge and technology, which can only be realized with the role of education through the human factor. It means that economic development can only be done by humans, while human development can only be done through education.

The cost benefit approach is also known as the rate of return approach that aims to measure the education from the angle of outcomes or benefits obtained. If a certain kind of education produces a graduate that generates a greater profit than the costs that were used for the education, then this type of education should be developed. If it's not profitable, the education system needs to be reconsider again whether these types of education need to be continued or not.

### *System Approach*

Johnson and Rozenwey (in Rambel, 2011) express that the system approach includes the use of various matching concepts and theories of the common system in order to understand the theory of organization and management practitioner. According to Rambel (2011), a system approach is also oriented on the system analysis in the form of methods or techniques in solving problems or making policies.

The education planning which is used a system approach or the integrated approach combines three systems approach of education planning that is comprehensive and integrated. This approach is often referred with the systemic or synergic approach, because it has a systematic and analytic characteristic.

The education planning is compiled based on:

- a) The integration of the orientation and interest in the development of individual and social development (group).
- b) The integration between the needs of labor (pragmatic) and also the preparation of academic quality development (idealistic) for further studies.
- c) The integration between economic considerations (profit and loss), and the consideration of socio-cultural services in order to contribute to the realization of socio-cultural integration.
- d) The integration of institutions resource empowerment, both internal resources and external resources.
- e) The concept that all elements involved in the process of education services (program execution) in any educational institution is a system
- f) The concept that the control and evaluation of program implementation (education planning) involves all parties associated with the service quality, by remaining under the command of the leader or the head of the education unit (Arifin, 2011).

### *Planning Consistency*

In the Indonesian Dictionary, consistency is defined as "provision and stability (in the act)". Theoretically, consistency have a strong association with the truth. In the theory of truth, consistency is seen as the coherence of the truth.

"A statement could be called as a truth when it is in accordance with a comprehensive network of statements that are logically related. These statements lead to other statements. The Consistence / Coherence Theory of Truth considers that the truth is the correspondence between a statement with the other statements which are already known, accepted and recognized as correct thing. A proposition is true if the proposition is related (coherent) with other true propositions or if the statement is coherent /consistent with previous statements that are considered to be true" (Farizi, 2012).

An explanation of consistency is also expressed in a coherence theory which sees something from the evidence before anything was created in belief. This theory also see that consistency is not something that is completely right or wrong, but rather the extent to which the truth or consistency that is believed to be a true and purposeful thing. Specifically, consistency is expressed by Walker (1985: 2) as follows:

"The coherence theory of knowledge holds that knowledge claims require justification, but also that no belief can be justified except by reference to other beliefs .... But one can hold the coherence theory of knowledge without the coherence theory of truth if one is prepared to deny that, and admit the sceptical possibility that however good our justifications for our knowledge claims might be, those claims might yet be false".

Consistency in the context of this study is consistent with the objectives agreed upon the documents of regional planning development. Furtherly, consistent is also can be seen in between the rules with the execution, the appointments with the implementation, and the higher regulation with the lower regulation. As it has been understood that planning is called as a consistent plan when there is a continuity as well as a synchronization and synergy between programs and activities.

Education planning as stated by Sa'ud and Ma'mun (2009:12):

“...should have the consistency (basic obedience) and connected systematically with other decisions, both in its own fields or in other fields. There are no time limits for the type of activity and not necessarily one activity must have preceded by other activities”.

From these statements, we could have an illustration that consistency in planning at least includes two aspects, namely the internal consistency and external consistency. Internal consistency means that the education planning itself must be consistent, there is no contradiction between the higher planning and the underneath planning, and there is a synchronization and synergy between the programs and activities in the education sector. External consistency describes the linkages between the education planning with other development planning, it describes that there is no conflict between the education sector and the other development planning. However, this study is only focused on the internal consistency.

Another statements about the importance of consistency in the education planning is expressed by Tilaar and Nugroho (2008: viii), the inconsistent education policies can be a fatal issue towards the young generation development and the fate of Indonesia.

Based on the explanation above, the thing that is need to be seen in this study is the consistency of educational planning in Malang. This research seeks to explain the linkages and coherence hierarchically between the education planning documents from the top to the bottom level. Consistency also involves the basic educational values in regional level, the relevant perception of stakeholders in regional and national level that is related to the educational goal, the suitability of the programs and the information and education data dissemination. The consistency which is evaluated is also related to the concept and policy strategies in the field (the school).

In fact, the consistency in the field of education planning is not only seen on the linkages between the planning documents, but also evaluated from the budget allocation which is provided in order to realize the objectives of the plan, because basically, a budget is an allocation that is realized in the form of money.

From Tomy's research, there are several factors that influence the planning consistency. The results of the analysis show that the regulation variable, the transparency variable, the opportunistic behavior variable, the compensation and punishment variable, and the role variables and legislature functions as well as the information and communication variables are simultaneously have a significant effect towards the consistency of planning and budgeting in Kabupaten Bangka. From the B test results, it is noted that the role variables and legislature functions has the greatest probability in influencing the consistency of planning and budgeting at the Kabupaten Bangka.

#### *Planning and Budgeting: The Meeting Point*

As mentioned earlier, development is inseparable from budgeting. According to Suparmoko (in Basri & Subri, 2005:33), budget is a list of detailed statements on state income and expences formulated for the next one year. While according to Syamsi (1993), budgeting is the result of a planning activity consisting of various integrated activities stated in a current currency for a certain period.

In the planning process, there lies a budgeting cycle. According to Mardiasmo (2002:70), the followings are four phases of budgeting cycle.

#### *Preparation Phase*

Included in this phase is predicting and calculating the coming expenses on the basis of the available earned income. A public financial manager needs to well comprehend the value of a budgeting point. The new paradigm of detemining the APBD puts the emphasis on the bottom-up planning, though it still has to relate with the development policy direction determined by the central government which is declared in the planning document.

#### *Ratification Phase*

The following phase in budgeting cycle is the ratification phase. This phase is surrounded by a very complicated political process in that the executives need to possess not only skills but also adequate political skills, salesmanship, and coalition building. It is the integrity and mental preparation of the executives is vital as they need to be able to respond and argue with rational reasoning to the questions landed by the legislative members.

#### *Implementation Phase*

Upon receiving approval from the legislative, the next phase to conduct is the implemetation. In this phase, a public financial manager needs to pay attention to the accounting information system and

management controlling system. In this case, the manager is responsible to create a dependable accounting system in order to ensure the planning and controlling of the budget in the current period or next period run well. The establishment of a reliable accounting system requires an adequate internal controlling system.

#### *Report and Evaluation Phase*

The final phase of budgeting cycle is making the report and conducting an evaluation toward the budgeting. All the previous three phases are closely related to the operational aspect of budgeting, while this last phase is related to the accountability aspect of budgeting. If a well-established accounting system and management controlling system has supported the implementation phase as planned, it is expected that there will be no disturbing issues taking place in this final phase.

Minister's Decree number 54 of 2010 on the implementation of the Government Rule number 8 of 2008 on Phases, Guide on Planning, Controlling, and Evaluating the Implementation of Local Development Planning mentions that education budget belongs to one of periodical budgeting priorities. This means that in a periodical manner the local government needs to immediately plan the budget for this point for the sake of basic service sustainability of a local government such as education and health services, including teacher and medical examiner's fees. Every citizen of this country has the right to receive education, particularly the elementary education, in which the government has to set its citizens with no charge. The state has also prioritized the education budget allocation as much as 20% from both the central and local government budgeting, as stated in Chapter 31 of 1945 Constitution. Eighty percents of the allocated budget for education is allocated to teacher's wage and other professional-related work, implying that the amount is very small.

#### *Agency Theory*

The Agency Theory was initially related to company ownership through stock trading (Jenses & Meckling, in Mulyadi, 2006:2). The Agency Theory in financial management discusses the relationship among agencies (Jenses & Meckling, in Mulyadi, 2006:3), that is:

"... a separation between company ownership and operation carried out by a manager. The separation occurs as the owner decides to do a portfolio diversification by delegating some of the owner's responsibility and decision-making to managers in managing the owner's fund. This inter-agency relationship leads to several effects:

- a) A conflict of interest between the two parties as well as costs which have to be taken by the owner arise;
- b) There will be different view of actions to take in determining preference on risks."

The Agency Theory develops into two major principles, that is, positivism and principal agent (Jensen, in Mulyadi, 2006:3).

"The first one, positivism, focuses on situations that may cause conflicts of interest among principal agencies and how to manage the conflicts so that behavior of the agencies is controlable towards the principal interest. The theory describing the relationship between principal and agency is rooted around the theory of economics, the theory of decision-making, sociology, and the theory of organization. The principal agent theory analyzes the contractual structure between two or more individuals, groups, and organizations. One side (the principal) creates a contract, implicitly or explicitly, with the other side (the agent) with a hope that the agent will act or carry out certain work as demanded by the principal (in this case, delegating responsibility)."

The principal-agent relationship occurs when one's act has impact on the other or when one relies heavily on the other's action. This kind of impact or reliability is formulated in various agreements within the institutional structure at different levels, such as behavior norm and contract concept.

In the case of principal-agent relationship, a common idea is also suggested by Zimmerman (in Hilmi & Martani, nd:3) as follow:

"Agency problem also exists in the context of governmental organization. The people as the principals hand in mandate to the government acting as the agent in order to run governmental functions for the sake improving the people's welfare. On the other context, politicians may be called as principals as

they replace the people's role, but also may be called as agents for playing a role in supervising the government as mandated by the people. It is implied that the principals, in this case the people, need to undergo a supervisory action towards the agents, that is, the government and politicians. On the other hand, politicians as principals also need some information in order to evaluate the performance of the government."

*Principal-Agent Relationship: Its Implication on Budgeting*

In short, as explained by Halim and Syukrie, in the process of budgeting the principal-agent relationship takes place between the party who proposes the budget and the party who approves or legalizes the proposal. Hierarchical speaking, the relationship between agents in a local government is as follows:

- a. Voter-Legislative Relationship. The legislative members are selected by the people as voters in order to represent their side in the government. Legislative is given the right to determine the allocation of resources in the Regional Budgeting on behalf of the people. The allocation decision is supposed to truly represent the needs of voters.
- b. Legislative-Executive Relationship. At the highest level, agency relationship occurs between the executive (who proposes) and the legislative (who approves). The executive (consisting of governor, regent, mayor) acts as agent, while legislative members (Local House of Parliament) act as principal.
- c. Relationship between Local Government Budgeting Team and Mayor/Regent. The local government budgeting team is the one assigned to accomplish a special task, that is, to formulate the local budgeting (APBD). The assignment is given by the Mayor or Regent to the members of the team, implying that this is a form of delegation of responsibility from principal (Mayor/Regent) to agent (the team).
- d. Relationship between regional or local government agency (called as SKPD) and the local government budgeting team. The chief of SKPD acts as the budget user or the official whose responsibility is to accomplish the main tasks and function of the respective SKPD by utilizing the local or regional budgeting. The tendency of the chief of SKPD to only propose points within the budget that will give benefit to the SKPD is very human. However, this tendency may disturb the quality of public service given to the people.
- e. Relationship between Regional of Local Government Agency and the People. The current planning approach is more participative as seen from the wide implementation of Development Planning Deliberation (*Musyawah Perencanaan Pembangunan* or Musrenbang) from villages to regencies or provinces. The people's participation in the Musrenbang is basically a way to collect suggestions regarding the people's issues and needs which will be solved in the form of policies.
- f. Relationship between Chief of SKPD and His/Her Staffs. The relationship between chiefs of SKPD and their staffs is one classic example of agency issue. The staffs as the subordinates are supposed to work in order to accomplish the vision and missions of their respective SKPD, while these vision and missions are broken down from the head of the city/regency's vision and missions. However, when formulating the APBD, the staffs tend to insert certain values (Halim & Sukriy, 2006).

Thus, it can be concluded that there are 6 (six) parties involved in the formulation of APBD, that is, the people, head of the city or regency (Mayor or Regent), the local house of parliament, the local government budgeting team, heads of regional or local government agencies (SKPD), and SKPD staffs. Between one party to another lies a connection.

### 3. RESEARCH METHOD

In accordance with the issues raised in this study, the type of the research used in this study is a qualitative research, as stated by Semiawan (in Moleong, 1989: vii) that "qualitative research starts from the phenomenological paradigm that the objectivity is built into the formulation of a particular situation, and relevant to the purpose of the study".

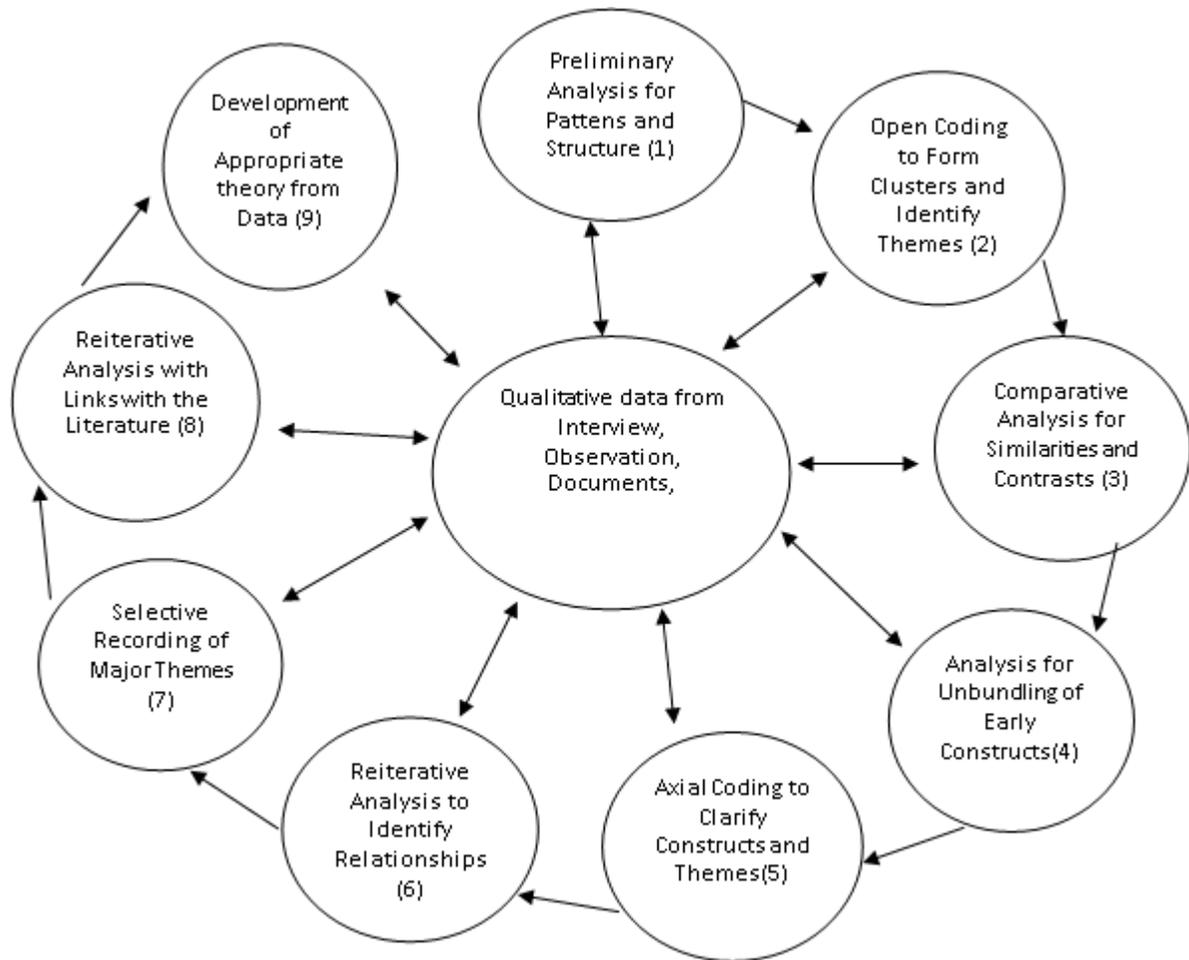
The focus of the research in this study belongs to the consistency of education planning in Malang set out in the planning document, including:

- a. The educational contents in Regional Long Term Development Plan (*Rencana Pembangunan Jangka Panjang Daerah/RPJPD*), Regional Medium Term Development Plan (*Rencana Pembangunan Jangka Menengah Daerah/RPJPD*), Work Plan for Regional Development (*Rencana Kerja Pembangunan Daerah/RKPD*), and the Education Board of Malang Strategic Plan

- b. The budget allocation for the education in the Regional Budget (*Anggaran Pendapatan dan Belanja Daerah/APBD*) of Malang

In accordance with the conceptual framework of this research, then a technique of data analysis is used to answer the problem in this research. According to McNabb (2002:370), there are nine stages used to analyze and interpret a qualitative data. The stages are based on 3 (three) interpretation model theories of Strauss and Corbin (1990), Neuman (2000) and the information which is presented by Miles and Huberman (1994 and 1998). The stages mentioned above can be seen in figure 2.

**Figure2. A Nine Steps Process for Analyzing Qualitative Data (modification)**



Source: McNabb (2002:371)

#### 4. FINDINGS AND DISCUSSION

##### *Internal Consistency on Education in Planning Documents*

Consistency in planning documents cannot be separated from the connection among documents which demands attention from all involved parties. The relationship among documents is regulated in Minister's Decree number 54 of 2010 on the implementation of the Government Rule number 8 of 2008 on Phases, Guide on Planning, Controlling, and Evaluating the Implementation of Local Development Planning.

Consistency places interconnection between several policy contents in one straight line. The line illustrates the hierarchy between planning contents. When two policies issued by different organizations, but with a common objective, exist, one can then make a comparison in order to see its planning consistency.

Thus, when the two policies are analyzed in terms of their hierarchical consistency, the comparison can be seen in Table 1.

**Table 1. Consistency of Vision across Planning Documents**

Vision of Office of Education at Malang City	Vision of the Government of Malang City on Education	Consistency
To realize a high-quality, competitive, and well-distributed educational service in order to produce intelligent, well-mannered, professional, and cultural human resources	To make Malang City as a high-quality education city	In normative tone, there lies a consistency between the vision of Office of Education and the Government of Malang City concerning education.

Source: Adapted from various sources

From Table 1, it can be clearly seen that the two visions share a common educational content, that is, to realize a high-quality educational service. However, in terms of technical strategy, as prescribed in its vision, the Office of Education adds a more specific point in that it aims to provide a competitive and well-distributed educational service in order to produce intelligent, well-mannered, professional, and cultural human resources. On the other hand, the planning of the Government of Malang City, as implied in its vision, has wider implication and is abstract, leading the Office of Education to translate “a high-quality education city” into improving educational service aspect which is high-quality, competitive, and well-distributed to people at any levels. Furthermore, the vision is also added by a general objective prior to mentioning more technical-like objectives such as “to produce intelligent, well-mannered, professional, and cultural human resources”.

The comparison can also be made within the mission contents of the two organizations, as seen in Table 2.

**Table 2. Consistency of Mission across Planning Documents**

Vision of Office of Education at Malang City	Vision of the Government of Malang City on Education	Consistency
<ul style="list-style-type: none"> <li>• To provide teaching and administrative staffs with high quality, adequate quantity, and professionalism</li> <li>• To realize high quality educational management and service</li> </ul>	To provide and develop high quality education	Hierarchically, there lies a consistency between the missions of Office of Education and the mission of the Government of Malang City concerning education.

Source: Adapted from various sources

The consistency of truth on the basis of adherence to fundamental principles in a systematic manner has placed both missions in a hierarchical order in that basic values of the policy, concept, data, information, as well as perception of stakeholders have placed the missions in one common agreement that it aims to satisfy the quality of education. However, the policy content of the vision of the Office of Education formulated in its Strategic Planning is broken down from its own vision which inserts the quantity and professionalism of teaching and administrative staffs.

The consistency shows that there is an interconnection among policies at every hierarchical level. The interconnection is measured from adherence to common values that higher-ordered rules have to be the basis of formulating lower ones. This understanding on the values can be observed from interconnection of rules by looking at the broken-down policies prescribed in the planning documents. This can be seen in Table 3.

**Table 3. Consistency of Objectives across Planning Documents**

Mission of Office of Education at Malang City	Mission of the Government of Malang City on Education	Consistency
<ul style="list-style-type: none"> <li>• Increase in quality, quantity, and professionalism of teaching and administrative staffs</li> <li>• Increase in quality of educational management and service</li> </ul>	<ul style="list-style-type: none"> <li>• Increase in quality of education</li> <li>• Well-distributed opportunity for the people to receive education</li> <li>• Increase in the people's knowledge</li> </ul>	Substantially, the objectives of the Office of Education is related and supports the achievement of educational objectives of the Government of Malang City

*Source: Adapted from various sources*

The objectives are, then, broken down into significance of the planning as seen in Table 4.

**Table 4. Consistency of Significance across Planning Documents**

Significance of Office of Education at Malang City	Significance of the Government of Malang City on Education	Consistency
<ul style="list-style-type: none"> <li>• Improvement of quality and quantity of teaching and administrative staffs with <i>Sarjana's</i> (four-year undergraduate) degree</li> <li>• Improvement of quality of educational management and service</li> <li>• Well-distribution of educational access</li> <li>• Improvement of non-formal education</li> </ul>	<ul style="list-style-type: none"> <li>• Improvement of quality of teaching staffs</li> <li>• Improvement of quality of educational management</li> <li>• Well-distributed opportunity for the people to receive education</li> <li>• Improvement of non-formal education</li> <li>• Improvement of the people's access to libraries</li> <li>• Improvement in record management</li> </ul>	The significances of Office of Education are substantially the realization of educational significance to achieve.

*Source: Adapted from various sources*

These significances are then translated into more-technical planning strategies as seen in Table 5.

**Table 5. Consistency of Strategies across Planning Documents**

Strategy of Office of Education at Malang City	Strategy of the Government of Malang City on Education	Consistency
<ul style="list-style-type: none"> <li>• Improvement of quality of administrative staffs</li> <li>• Improvement of quality of educational management and service</li> <li>• Improvement of distribution of educational access</li> <li>• Improvement of non-formal education</li> </ul>	<ul style="list-style-type: none"> <li>• Improvement of quality of administrative staffs</li> <li>• Improvement of quality of educational management</li> <li>• Improvement of distribution of educational access</li> <li>• Improvement of educational facilities</li> <li>• Improvement of non-formal education</li> <li>• Increase in support and reward for the poor</li> <li>• Improvement of quality of library service</li> </ul>	Substantially, there is consistency of strategies between the strategies of Office of Education and the ones of the Government of Malang City.

*Source: Adapted from various sources*

Planning consistency is understood in the way that a statement is said to be true when it suits with a comprehensive network of statements that are logically interconnected. These statements will follow or bring to other statements. If the statements are to be included in the policy content of both organizational planning, a consistency will appear in between the two. In the internal organization, the policy is in line with the educational vision, missions, objectives, and significances as well as planning strategy of the Office of Education.

When the quality of education serves as the basic values in formulating education planning at all level of government, the meaning of quality of education needs to be comprehended along with its attached values. Normatively speaking, education is associated with pedagogy or educare. The quality of education has to bring education itself to the general objective of education which includes the national objectives on the basis of *Pancasila* (the five pillars of the Republic of Indonesia). The other objectives are institutional which will be various across institutions based on their respective functions and responsibility. The next level of objective is the curricular objectives which are related with each educational agency and local content that have to be mastered by the students. The consistency of education planning of Malang City has to normatively be adherent to the general quality of education as described in the Constitution with regard to the competence development of students and teachers.

*Allocation of Education Budgeting*

As seen in Table 6, the allocation of education budgeting in Malang City tends to increase. However, the issue is not merely on how well the 20% allocation as the constitution has regulated has been achieved but also how the distribution of the budgeting to priority of needs is.

**Table 6. Allocation of Education Budgeting, Office of Education of Malang City**

2009 (in IDR)	2010 (in IDR)	2011 (in IDR)	2012 (in IDR)	2013 (in IDR)
61,460,227,499	65,895,640,211	62,508,589,576	147,828,859,339	168,600,000,000

Source: *Office of Education, Malang City*

As a Javanese proverb says, “*Jer basuki mawa beya*”, which means that every result demands sacrifice, the focus attention does not only lie on the annually budgeting but also the outcomes that are produced and funded by the allocation. In most of the time, people are impressed merely with the annual increase of the amount, but the results are far from expectation, not to mention failed to achieve its original targets. For example, as seen in the data from 2010 to 2013, the Government of Malang City has allocated an amount of budget in order to establish a polytechnic. This policy will rise an issue as the development of higher education is none of the responsibility of local governments but the central government. On the other hand, the establishment of elementary and secondary level of education in Malang City, which is its primary obligatory, lacks of supporting fund. Therefore, the policy to establish a polytechnic is not in line with one main principal in budgeting, that is, “money follows function”.

**5. CONCLUSION**

Based on research data and the results of the discussion which is already been done, as well as the formulation of the problem and the focus in this research, then it can be concluded that the consistency of the education planning in Malang is seen from the education contents in the planning documents which is internally can be said as already good, means that between plans with each other there is a continuity and support. However, the findings of this study indicate that there is an inconsistency between the content of the program with the main duties and functions (*Tugas Pokok dan Fungsi/Tupoksi*) which is the polytechnic development program. It becomes an inconsistent thing because according to Malang Mayor Regulation No. 52 of 2008 about the Main Duty, Function and Administration of the Education Department, it is stated that the Education Board of Malang is only concerned on the implementation of primary and secondary education. Although the education budget allocation tends to be higher, it is still not able to fulfill the necessary requirements of a broad and qualified education. While the budget for primary and secondary education is still low, the government still allocates the budget for higher education (polytechnic) which is actually not an obligatory duty. It does not correspond to one of the budgeting principles that says "money follows function".

*SUGGESTIONS*

Based on the conclusions that have been made in this research, then the suggestions that can be given are as follows:

1. Remembering that the budget is very limited, The Government of Malang City should be more focused on the primary school (*Sekolah Dasar/SD*) and secondary school (*Sekolah Menengah Pertama/SMP*), which is indeed becoming a compulsory affair. No need such direct handling for the higher education, because Malang was already have too many colleges, both public and private. Moreover, it is in line with the Government's plans that start from the beginning of 2017, the senior high school education/SMA and vocational high school/SMK are pulled to the province, so that the local government in Malang better to able to focus on the 9-years compulsory education.
2. The lack of budget in implementing the education can be addressed by encouraging the private parties to participate through CSR (Corporate Social Responsibility) in order to the provision of facilities and infrastructure to support the educational process. Thus, most of the budget allocation can be used to improve the human resources quality.

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