

Fiscal Decentralization and Public Services: Deli Serdang Regency Government Education Sector Expenditure

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Abstract: This research was conducted in Deli Serdang Regency, with the aim of obtaining an overview of the problems in the Fiscal Decentralization Policy and Public Services in the Education Sector. How is the Education Service in Deli Serdang Regency? Are Education Services related to Deli Serdang Regency Government Education Expenditures? The research paradigm used is the Constructivist Paradigm, with Qualitative Research Methods. Data were collected through in-depth interviews, discussions with several district informants, DPRD, sub-district, schools (SD, SMP), and community leaders. In addition, data were also collected through literature study, document study, and secondary data. The results of this study can be concluded, as follows: First, that Public Perception of Services in the Education Sector in Deli Serdang Regency is still bad; Second, mandatory spending on education spending is still focused on education personnel (teachers), not much for infrastructure spending (physical/building), as well as for increasing the NER (pure participation rate). Based on Bartley and McLoughlin (2015), "Political incentives to provide increase where services offer..." "High visibility: outputs are physically visible or problem has high public profile." physically visible to the public. For the Government, measurable output will facilitate control and encourage greater spending allocations. Physical school buildings (SD, SMP) in the Regency are a service sector with measurable output (measured), and easy to see by the community (high visibility). In addition, the development of education infrastructure (SD, SMP) is still a concern of the Government, so that it will encourage an increase in the allocation of spending on education infrastructure.

1 INTRODUCTION

This study aims to determine the public's perception of public services in the Education Sector of Deli Serdang Regency Government; as well as the linkage of problems in the Public Service in the Education Sector of the Deli Serdang Regency Government with the Education Sector Expenditure of the Deli Serdang Regency Government. As well as, community participation in the Education Sector in Deli Serdang Regency.

The emergence of a sense of regional dissatisfaction due to the strong control of the State (Central) over the management of SDA (Natural Resources) in the Region, as well as the insensitivity of the Center to the existence of development gaps between regions (Java-Outer Java), has encouraged the emergence of a strong desire from the Regions for distribution power/authority between the Center and the Regions. Various proposals for Fiscal

Decentralization have actually been made since the early 1970s. However, the main elements of Fiscal Decentralization were never realized (Delay, et.al, 1995; Devas, 1997; Rohdehworld, 1995).

The dissatisfaction felt by this region, then peaked, triggered by the economic crisis and political upheaval that occurred from mid-1997 to early 1998. The economic crisis was marked by the weakening of the Rupiah exchange rate against the US dollar, followed by soaring inflation rates (77,63%) in 1998. There was an increase of 66.53% from the previous years. As a result, there was a political crisis during the Soeharto era. Demonstrations took place everywhere. The community was dissatisfied with the current situation at that time. The political situation got worse when the Government made a number of policies which were deemed illogical and not in favor of the people. For example, the reduction of fuel subsidies. Meanwhile, violence occurred on a broad

and massive scale. Violence is caused by a feeling of injustice in society.

The economic crisis and political upheaval that occurred at that time forced Suharto to resign as President of the Republic of Indonesia. Since then, there has been a change from the Suharto government, which was known to be authoritarian and centralized, to a democratic and decentralized Reform Government. Indonesia is undergoing a phase of fundamental change in political life and governance.

One of the changes that occur is the implementation of Regional Government and the political system. There has been a change in the pattern of relations between the Central Government and Regional Governments. This change is known as Regional Autonomy. The government responded to the growing demands for Regional Autonomy (Decentralization) by quickly discussing and approving 2 (two) laws (UU) in April 1999 and setting January 1, 2001 as the start of the implementation of Regional Autonomy (Decentralization).

The implementation of Regional Autonomy and Fiscal Decentralization which came into effect on January 1, 2001 has implications for the delegation of authority/affairs between the Center and the Regions in various fields. This delegation of authority is regulated in Law No. 22/1999 on Regional Government; and Law Number 25 of 1999 concerning Financial Balance between the Central and Regional Governments. This Law in its subsequent development underwent changes, with the issuance of Law Number 32 of 2004 concerning Regional Government, and Law Number 33 of 2004 concerning Financial Balance between Central and Regional Governments.

Decentralization according to Law Number 33 of 2004 is the transfer of government authority by the Government to an Autonomous Region to regulate and administer government affairs within the system of the Unitary State of the Republic of Indonesia. In Law Number 33 of 2004 it is stated that the establishment of the Law on Fiscal Balance between the Central Government and Regional Governments is intended to support funding for the transfer of affairs to the Regional Government as regulated in the Law on Regional Government.

Based on Law Number 33 of 2004, the Balancing Fund consists of the Revenue Sharing Fund (DBH), the General Allocation Fund (DAU), and the Special Allocation Fund (DAK). The provision of Balancing Funds is intended to reduce the vertical fiscal disparity between the Central Government and

Regional Governments, and also to assist the Regions in financing their authority.

These two laws are known as the Regional Autonomy Law. The two laws are the legal basis for the implementation of Fiscal Decentralization in Indonesia. Law Number 32 of 2004 has the core of the division of authority and functions (power sharing) between the Central and Regional Governments. Meanwhile, Law Number 33 of 2004 regulates the distribution of financial resources (financial sharing) between the Center and the Regions designed using the principle of money following the authority (money follow function). This means that the transfer of regional authority is also accompanied by the transfer of financing sources previously held by the central government (Mahi et al, 2001).

Financing/Funding adheres to the principle of money follows function, which also means that financing follows the functions of government which are the obligations and responsibilities of each level of government.

With the enactment of Law Number 32 of 2004, there will be an expansion of the authority of the Regional Government. Meanwhile, Law Number 33 of 2004 will create an increase in regional financial capacity. Therefore, Regional Autonomy is expected to be a bridge for Regional Governments to encourage economic efficiency, efficiency of public services so as to encourage regional economic growth, as well as improve the welfare of local residents through various multiplier effects of decentralization which are expected to be realized (Khusaini in Ladjin, 2008).

The main objective of Fiscal Decentralization is to improve public services. Dillinger (1994) in Hirawan (2007), that the implementation of Decentralization in various parts of the world found that the trigger for this policy was the desire or effort to obtain better public services.

The policy of decentralizing revenues and expenditures is part of a way to increase public sector efficiency, reduce budget deficits, and increase economic growth (Bird, 1993; Bird and Wallich, 1993; Bahl and Linn, 1992; Gramlich, 1993; and Oates, 1993 in Zhang). and Zou, 1998).

According to Law Number 33 of 2004, that the sources of financing for the implementation of Regional Government consist of Regional Original Income (PAD), Balancing Funds, Regional Loans, and Other Legitimate Income. Regional Original Income (PAD) is Regional Revenue sourced from Regional Taxes, Regional Levies, results of separated regional wealth management, and other legitimate

Regional Original Income, which aims to provide flexibility to the Regions in digging for funding in the implementation of autonomy. regions as an embodiment of the principle of Decentralization.

To follow up on the authority of the regions in increasing PAD, Law Number 28 of 2009 concerning Regional Taxes and Levies was issued. Law Number 28 of 2009 regulates the authority of the Regional Government to collect local people in order to obtain funding sources for Regional Development.

The Balancing Fund is a regional funding sourced from the APBN which consists of the Revenue Sharing Fund (DBH), the General Allocation Fund (DAU), and the Special Allocation Fund (DAK). DAU is a fund sourced from the APBN which aims to equalize financial capacity between regions, which is intended to reduce inequality in financial capacity between regions through the application of a formula that takes into account the needs and potential of the regions.

Based on Law No. 33 of 2004, the DAU needs of a region (province, district, city) are determined using the fiscal gap concept approach and basic allocation. The fiscal gap is calculated based on the fiscal need minus the regional fiscal capacity. In other words, the DAU is used to close the fiscal gap that occurs due to regional needs that exceed the potential revenue of the region concerned. Usually, the distribution of DAU for regions with relatively large capacity will be smaller, on the other hand, regions with relatively small capacity will receive relatively large DAU. For the concept of basic allocation, DAU is calculated based on the number of Civil Servants (PNS) in the Region.

To reduce inequality in financing needs and tax control between the Center and the Regions, DAU is given to regions at least 26% of net domestic revenues (Ndadari and Adi, 2008).

The Balancing Fund, apart from being intended to assist the Regions in funding their authority, also aims to reduce the gap in the sources of Government funding between the Center and the Regions, as well as to reduce the funding gap of Inter-Regional Government funding. These three components of the Balancing Fund constitute a system of transfer of funds from the Government and form a unified whole.

The transfer policy of the Central Government to the Regional Government has actually been going on since the New Order era. The amount of transfers from the Central Government to Regional Governments during the New Order was carried out in 3 (three) forms, namely: (1) Autonomous Regional Subsidies (SDO); (2) Presidential Instruction Assistance; and (3) Project Contents List (DIP). The

Autonomous Region Subsidy (SDO) is intended to support the routine budget of the Regional Government to help create a financial balance between levels of government. About 95% is used to finance the salaries of government employees in the regions. Others are used for other purposes, namely subsidies for routine expenditures in the field of basic education, remuneration for rural employees, subsidies for the operation of hospitals in the regions, and subsidies for financing the training of government employees. SDO is categorized in the Central Transfer which is specific (specific grant), because the Regions do not have the authority to determine the use of SDO. The purpose of this transfer has been determined by the Central Government. Since the 1999/2000 fiscal year, in order to clarify the budgets managed by the Central and Regional Governments, the term Regional Routine Fund (DRD) has been used as a substitute name for SDO. All components and mechanisms in SDO are the same as those in DRD.

Inpres assistance is intended to provide regional development assistance, both general and specific in nature, which is given by Presidential Instruction. The purpose of the Presidential Instruction is to achieve equity, especially in terms of employment opportunities, business opportunities, and participation in development. The basis for providing assistance is the handing over of some affairs to the regions and the limited financial capacity of the Regional Government to finance these affairs. For the 1999/2000 fiscal year, the budget managed by the regions was known as the Regional Development Fund (DPD) as a substitute for Presidential Instruction Assistance. Meanwhile, the Project List (DIP) is classified into in-kind allocation. Although the funds flow to the regions, they are not included in the regional government budget. Meanwhile, subsidies (SDO) and assistance (Inpres) can be categorized as intergovernmental grants because they are part of the Regional Government Budget.

The central and regional financial balance policy is a derivative of the Regional Autonomy policy as the delegation of part of the government's authority from the center to the regions. The more authority delegated, the greater the costs required by the Region. Therefore, in the management of decentralization, the principle of efficiency becomes a provision that must be implemented. Budgets for the implementation of government tasks or public services must be managed efficiently, but produce maximum output. Another important thing that must be understood is that Fiscal Decentralization in Indonesia is Fiscal Decentralization on the

expenditure side which is funded mainly through transfers to the Regions (Rochjadi 2006, in Badrudin 2012).

The implementation of Fiscal Decentralization in Indonesia since 2001 has been marked by the process of transferring financial resources in the form of transfers to Regional Governments and in a fairly large total amount to the Regions.

Balancing Funds (DBH, DAU, and DAK) are provided by the Center in the form of transfers to Regional Governments. DBH and DAU are classified as unconditional transfers. Meanwhile, DAK is classified in the form of conditional transfers (Azwardi, 2007 in Ndadari and Adi, 2008).

Since the commencement of Fiscal Decentralization in 2001, the Balancing Fund provided to the Regions in the form of transfers amounted to Rp. 81.1 trillion. In 2012, the Balancing Fund of Rp. 411.2 trillion. In 2020, Transfers to Regions and Village Funds (TKDD) will reach Rp. 856.94 trillion. This TKDD consists of transfers to the Regions in the amount of IDR784.94 trillion, and Village Funds in the amount of IDR72.00 trillion.

The implementation of Fiscal Decentralization in Indonesia since 2001 has resulted in various impacts in several locations. Such as, DBH, DAU, DAK, PAD, Regional Shares, Regional Loans, Fiscal Capacity, APBD, Regional Government, DPRD, Public Services, Regional Expansion (DOB), and Regulations.

Identification of producing regions (by origin principle) is often delayed due to delays in providing calculation data. The distribution of DBH is based on the realization that is only known in the following year, thus causing the problem of underpayment. There are many regional proposals to get profit sharing that have not been regulated in the law, for example export taxes, plantations, oil and gas processing areas. DAU Basic allocation which is calculated based on the salaries of PNSD, causing inefficiency in regional personnel expenditures. DAU formulations and policies that are automatically allocated to New Autonomous Regions (DOB) encourage regional expansion. The results of the DAU allocation can only be informed to the Regions in November (after the determination of the APBN at the end of October) making it difficult for the Regions to prepare the APBD. DAK has confusion regarding the focus of DAK, equalization, national priority, or support for regions with low fiscal capacity. Rigid and often late DAK technical guidelines make it difficult for regions to implement DAK activities. Provision of Companion Funds is considered burdensome for some regions. Determination of

recipient regions and the amount is unpredictable and can only be informed to regions in November (after the determination of the APBN at the end of October) making it difficult for regions to prepare APBD.

Meanwhile, PBB, only 18 of the 492 Regions that have collected Rural and Urban PBB (PBB-P2) as a Regional tax in 2012, although the transfer deadline is until January 2014. By the end of 2012 50.2% of Local Governments are ready to collect PBB -P2, which in terms of potential has covered 91.3%. Some regions are constrained by the small potential of PBB-P2, the readiness of human resources, facilities and infrastructure, and other supporting devices.

Case of Regional Share ownership. For example, the case of Newmont's shares in West Nusa Tenggara (NTB). Central and Regional vertical conflicts over the (single) ownership of Newmont Nusa Tenggara Barat shares. The Central Government, Regional Government (NTB), and the DPR are competing for a 31% stake in Newmont, a multi-national company operating in the copper and gold mining sector. The DPR tried to block the Government's purchase of Newmont shares, by asking BPK for assistance to support their claim (Rahardjo, 2012: 26). In general, this share ownership conflict is not only for economic reasons, but rather for reasons related to elite political interests.

Regarding Regional Loans, the Regions have not dared to make regional loans to finance part of the regional expenditure needs in the APBD. Even so, regional income is still not sufficient to finance the increase in regional spending in the APBD, and it is possible for regions to make regional loans.

The Fiscal Decentralization Policy has been implemented for 20 years, but the capacity or fiscal capacity of the regions (Kabupaten/City) is not sufficient in helping to finance regional expenditure needs in the APBD. As a result, regional dependence is very high on fiscal transfers from the center (APBN).

The management of the APBD should be determined no later than December 31 before the current fiscal year. However, in 2012, 524 regions, which set the APBD on time, were only 274 regions (52% regions). In 2011 there were only 211 regions (40%) and 2010 as many as 214 regions (41%). The largest proportion of regional expenditures is personnel expenditure, with the proportion above 40% (for Provinces in the range of 25% and for districts/cities in the range of 51%) and continues to increase until 2011. It was only in 2012 that personnel expenditures decreased in proportion to total expenditures. The proportion of capital expenditures

increased in 2011 and 2012, where the proportion of capital expenditures was above 20%.

Another growing phenomenon is the increasing flexibility of regencies/municipalities to add to the budget for regional personnel expenditures in the APBD which is sourced from the fiscal transfer budget, particularly the DAU budget. There are indications that the Regency/City Regional Government cannot be regulated/not subject to the Government above it. That the fiscal decentralization policy was issued within the framework of strengthening regional fiscal capacity to help boost the regional economy and regional economic growth (GDP).

In addition, there are obstacles to fiscal implementation in regional governments, such as the lack of competence of regional leaders, politicians, and regional officials in implementing regional revenue instruments. Central supervision of local governments is still weak. This can be seen from the implementation of the Regional Regulation on Taxes and Levies that is less effective.

The implementation of Fiscal Decentralization is always colored by the number of corruption cases appearing in the regions. Corruption is perpetrated by public officials. Literally, corruption means rottenness, ugliness, depravity, dishonesty, bribery, immorality, deviation from chastity. There are indications that corruption is increasing after fiscal decentralization in the implementation of regional autonomy. And there are many cases of corruption in the regions, as a result of which good and quality public services as an effort to improve people's welfare are disrupted. The idiom that emerged later was that fiscal decentralization and regional autonomy were nothing but a transfer of negative externalities (inefficiencies) from the Central Government in the New Order era to Regional Governments (Pemda) in this Reformation era. Corruption in Indonesia has become a national problem that has taken root from the lowest layers of the government structure to the highest levels. The APBN and APBD in Indonesia are still considered to lack supervision in their implementation, causing budget inefficiencies. So far, the public budget has always leaked both in terms of revenue and expenditure.

Fiscal decentralization has encouraged the emergence of criminal acts of corruption because it provides opportunities for local governments to manage the potential benefits of their regions. For perpetrators of corruption in the regions, in addition to the APBD, the budget that is often the target of corruption is the regional expansion budget (Saputra,

2012). One recent case is the corruption of the APBD by 45 members of the Malang DPRD against funds used to build public facilities. This deserves mutual attention from the central government and the community because the APBD is the fundamental of the regional economy (Putra, 2018).

Fiscal Decentralization from the Center to Regional Governments, whether in the form of DAK, Bansos (Social assistance), and other budgets, is only enjoyed by local elites. For example, the executive, and the legislature. Meanwhile, the local community has not yet enjoyed the benefits.

The implementation of the Musrenbang in the regional development planning process tends to be carried out only to fulfill a formal process based on regulations, and even seems to be a ritual process as if community involvement in development planning has actually taken place. This condition certainly has an impact on the government's budgeting process, which tends to be status quo, unresponsive to dynamic community desires or expectations, in line with the dynamics that occur in the community. Participatory budgeting and discourse on good governance, which are the slogans of the government in the reform era, should place people not only as objects of development, but also as subjects of development.

DPRD does not fight for fiscal policy for the benefit of the community, but only fights for personal aspirations, businessmen, and the interests of political parties. DPRD as a legislative body (the organizing element of Regional Government), People's Representatives in the regional power structure, do not consider the issue of political stability as an important issue, they should encourage the Musrenbang mechanism to be more effective. As a result, this fiscal policy only benefits a few people, and public services do not increase.

Economic impact on a national basis (aggregate), per capita transfers are increasing very sharply from year to year. The occurrence of a reduction in the level of poverty and unemployment. Some regions with very high per capita transfer rates have actually experienced a higher reduction in poverty than other regions. Fiscal decentralization has actually had a catch-up impact for underdeveloped regions.

Local Public Services: Education and Health. There has been an increase in the output of public services in the regions. For example: education output (Pure Enrollment Rate/Elementary School NER) increased in all provinces. Health Output (Infant Mortality Rate/IMR) decreased significantly in all provinces in Indonesia.

A number of cases show that Fiscal Decentralization does not have an impact on the community in economic development and public services. Local communities do not have influence and control over regional fiscal policies. Local government services to the community have not been maximized.

Furthermore, from a number of cases it shows that the dependence of the regions is even higher on the central government. The emergence of the practice of dynastic politics in the Region. The phenomenon of the emergence of a strong desire of local elites to form a New Autonomous Region (DOB). The emergence of new autonomous regions is not based on a desire to improve people's welfare, but rather as a way to obtain fiscal transfers from the center. The highest number of new autonomous districts/cities were born compared to provincial new autonomous regions. With the increasing number of new autonomous districts/cities through the expansion process, the budget for fiscal transfers to the regions will be even greater. Regency/City DOB will depend heavily on fiscal transfers from the Center. The Parent Province does not provide financial assistance to new autonomous regions in its territory.

Bappenas and UNDP (2008), stated that the overall financial performance of the newly created regions appears to be lower than that of the control regions, due to a number of problems in regional finances. Among other things, the greater fiscal dependence in the new regions, especially new autonomous regions, is persistently related to the large allocation of capital expenditures in the new regions.

The role of the central government's finances in the development of the new regions is still very large. With regard to fiscal decentralization and regional autonomy, the expansion should be able to encourage the independence of regional governments in carrying out development in their regions through optimizing sources of regional economic growth. The allocation of central government funds should be an incentive and initial capital for the new autonomous region government to optimize its own income, so that in time it can reduce dependence on central government finances.

In reality, Central Government funds as the implementation of fiscal decentralization, for new autonomous regions, cannot be absorbed and managed properly because of the political stability in the new autonomous regions which is not well established and conducive to the current government.

Sjafrizal (2008), the political aspect that often arises in the expansion of regions is in the form of the

desire of several political figures to get new positions, both as Regional Heads and Deputy Regional Heads as well as DPRD members in the expansion areas.

Abdullah (2011), the majority of the new autonomous regions formed after the reform failed to achieve the goal of people's welfare. The formation of the New Autonomous Region generally only benefits a few local elites. The majority of the New Autonomous Regions failed, because in fact political reasons were more dominant than other reasons. It is evident that it is the elite who are pushing for regional expansion. However, its orientation is to pursue political and economic gains (in this case the fiscal flexibility granted by the center). Political gain by controlling the government and economic gain by controlling development projects in the Region. The division of territory is made into the business of political elite groups in the regions who just want positions and positions in government. The euphoria of democracy and the growth of political parties is used by this elite group to voice their "aspirations", namely to encourage the expansion of the government. Meanwhile, transfer funds to the regions in nominal terms continued to increase, and when viewed from the growth point of view, growth was always positive. The increase in transfer funds to the regions was caused by an increase in the salaries of civil servants, an increase in revenue for profit sharing, and the addition of the number of new autonomous regions, and so on. The addition of the number of New Autonomous Regions will certainly increase the budget burden for the central government, this can be seen from the increase in the number of transfer funds to the regions through the General Allocation Fund (DAU).

Central-Regional Financial Balance Pattern. The issue of implementing Fiscal Decentralization is related to the Central-Regional balance pattern. The current pattern of central-regional financial balance is still not acceptable to all parties. Many parties see that the pattern of Central-Regional financial relations is not yet good, especially in the implementation of policies. The Center needs to continuously evaluate and refine its implementation of the Central-Regional financial balance pattern policy.

The journey of fiscal decentralization in Indonesia still has various weaknesses and shortcomings both in concept and in implementation. There are still various kinds of conflicting regulations that cause the implementation of decentralization in Indonesia to not run well.

Deli Serdang Regency is one of the regencies in North Sumatra Province. Deli Serdang has an area of 2,808.91 sq km, with a population of 1,886,388

people. In 2015 Deli Serdang Regency had 22 sub-districts and 394 villages/kelurahan. Of the 394 villages, they can be grouped into 148 urban (urban) villages and 246 rural (rural) villages.

Deli Serdang Regency is also an area that has a strategic position because it is directly adjacent to the city of Medan. Part of the Deli Serdang area is a business area because it is located directly adjacent to the outskirts of Medan City. In addition, a number of national projects are located in Deli Serdang Regency. For example, KNIA Airport (Kuala Namu International Airport), MEBIDANGRO project, Lau Simeme Dam, Dls. Deli Serdang Regency covers the coastal area of the Malacca Strait, plantation areas, and mountainous areas. Some tourist areas are in mountainous areas. For example, the Sibolangit Tourism area.

Since the commencement of Fiscal Decentralization in 2001, the National Balance Fund given to regions in the form of transfers amounted to Rp. 81.1 trillion. In 2012, the Balancing Fund of Rp. 411.2 trillion. In 2020, Transfers to Regions and Village Funds (TKDD) will reach Rp. 856.94 trillion. This TKDD consists of transfers to the Regions in the amount of IDR784.94 trillion, and Village Funds in the amount of IDR72.00 trillion.

Since 2001 Deli Serdang Regency has received the Balancing Fund. For the last 4 (four) years (2018, 2019, 2020, 2021) Deli Serdang Regency has received the Balancing Fund. TKDD FY 2020 Deli Serdang Regency received as much as IDR 2,417,551,946,000 - This Balancing Fund was allocated in the Deli Serdang Regency APBD, both in Regional Revenue and Expenditures. Both direct shopping and indirect shopping. Deli Serdang Regency RAPBD for FY 2018, amounting to Rp. 3,733,345,654,763, FY 2019, amounting to Rp. 4,016,480,823,937,-. FY 2021 amounting to Rp. 3,999,683,294,443.00., And, Deli Serdang Regency RAPBD TA. 2022 amounting to Rp.4,202,535,350,834.00.

However, the Fiscal Decentralization which has been implemented by the Deli Medium Government since 2001, in its implementation, has caused various kinds of problems in public services in the community. This can be seen in various kinds of reactions that arise in the community for a number of public services in Deli Serdang Regency. Both services in the field of education, health, and infrastructure. Such as, Road Infrastructure and Irrigation.

Especially in services in the field of Education, for example. Based on reports from a number of online media, school buildings were damaged and students

did not go to school to go to sea, in Karang Gading Village, Labuhan Deli District. (Source: Visiting a remote school in Deli Serdang, the roof was destroyed and some students skipped to go to sea Kompas.com - 07/25/2016, 08:57 WIB).

Meanwhile, in the coastal area of Deli Medium Regency, a high number of children dropping out of school was also found, especially in the coastal area of Deli Serdang Regency. And this condition is recognized by the Education Office of Deli Serdang Regency. (The Number of Children Dropping Out of High School on the Deliserdang Coast, This is the Government's Step Tuesday, June 29, 2021 | 23:37). According to the Secretary of the Education Office, Yusnaldi, the high dropout rate in coastal areas is due to economic factors. Because children work to help their parents' economy as fishermen, laundry workers, to work in chicken coops, housemaids, and some other menial jobs. In addition to economic factors, this includes children who are involved in drugs at school. Usually they are dismissed from school, some are rehabilitated at special drug rehabilitation sites, but they do not receive education services and eventually drop out of school. Children who have legal problems. Then the inmates do not get educational services and eventually drop out of school. The Deliserdang Regency Government will provide access to inclusive education for children who experience social and marginal problems, namely children in coastal areas, children living in rehabilitation and children living in prisons.

In addition, public services in the field of road infrastructure in Deli Serdang Regency also face a number of problems. People complain about poor road infrastructure. Poor road infrastructure in Namorambe Subdistrict, Percut Sei Tuan.

Meanwhile, people in Namorambe and Percut Seituan sub-districts complained about poor road infrastructure. Thus, disrupting the economic activities of farmers in the distribution of agricultural products. Damage to road infrastructure due to trucks carrying excavated goods C. (Residents of Deliserdang Complain about Poor Road Infrastructure Wednesday, Antara, March 16 2016 8:49 WIB).

Likewise, damage to road infrastructure occurred in the Biru-biru District to Bandar Baru, Sibolangit. And the road in Biru-biru District, from Srilaba Village to Penen, was badly damaged. About 30 comm long. (Alternative Blue-blue Road - Bandarbaru Damaged. Analysis, Friday, 11 Nov 2016 17:31 WIB). (Sumatra City Post. Com, Blue-Penen Road, Deli Serdang Regency, was badly damaged Tuesday, 15 December 2020 / 17.25.00 WIB).

Damage to road infrastructure also occurred in Patumbak District, Patumbak Kampung Village, which is on the outskirts of Medan City. The road is muddy, muddy and waterlogged. (The Bad Section of the Medan Deli Serdang Border Road The road connecting Deli Serdang Regency and Medan City, North Sumatra, is damaged.

Damage to road infrastructure also occurred in Sei Semayang Village, Sunggal District. People plant banana trees in the middle of a damaged road as an outburst of emotion because the road has been left damaged for a long time. (A hole like a puddle, a damaged road in Deli Serdang is planted with banana trees by Datuk Haris Molana – detikNews Friday, 11 Jun 2021 18:26 WIB). The damaged road infrastructure in Sei Semayang Village, is being addressed by the Sunggal sub-district head and will be repaired as soon as possible. (Broken Road Planted with Banana Trees and Residents Fishing, Camat: Repaired Next Month, Tribun-Medan.Com, Saturday, June 12 2021 12:05).

Meanwhile, farmers' irrigation infrastructure was also damaged. Irrigation gate valves in coastal areas to prevent sea water from entering farmers' land are damaged. As a result, sea water enters the farmers' rice fields. Farmers' irrigation in mountainous areas, Gunung Paribuan Village, Gunung Meriah District was damaged by landslides. (Republika.Co.Id, Deli Serdang Farmer Complains of Damage to Seawater Preventing Valve. Friday 12 Feb 2016 10:07 WIB).

Saturday, January 23, 2021 - 07.06). As well as, damage to the village irrigation canal due to landslides in Gunung Paribuan Village, Gunung Meriah District. (metrokampung.com, January 22, 2021).

Services in the health sector also cause many problems. Community groups held demonstrations at the DPRD Office and the Deli Serdang Regent's Office, regarding the poor health services in Deli Serdang Regency. They questioned the construction of the Bangun Purba Health Center, and the services of the Tanjung Rejo Health Center, Deli Serdang. (Daily.com analysis, Aspirations not responded, Mass seals Deli Serdang Regent's Office Thursday, 13 Aug 2020 19:39 WIB).

Observing the initial information obtained from a number of online media, it can be concluded (temporarily) that there are a number of problems in public services in Seli Serdang Regency. Starting from services in the fields of Education, Health to Infrastructure services. Such as, Road and Irrigation infrastructure. The public responds to this poor public service in various forms. Starting from complaints to the mass media, the action of planting trees and

fishing on the road. Until, the demonstration to the Office of the Regent and DPRD Deli Serdang. And the distribution of public service problems that arise includes a number of villages in several sub-districts. Starting from Percut Sei Tuan District, Pantai Labu District, Batang Kuis District, Labuhan Deli District, Sunggal District, Biru-biru District, Namurambe District, Sibolangit District, Patumbak District, Bangun Purba District, Gunung Meriah District.

2 RESEARCH METHODS

The research paradigm used is the Constructivist Paradigm, with Qualitative Research Methods. Data were collected through in-depth interviews, discussions with several district informants (Regional Secretary, Assistant, Head of Agency, Head of Service), DPRD (Budget Agency), District (Branches of Service), Schools (SD, SMP), and Community Leaders (Kabupaten). In addition, data were also collected through literature study, document study, and secondary data.

3 RESULTS AND DISCUSSION

3.1 Public Perception

Based on reports from a number of online media, services in the field of education, for example. School buildings were damaged and students who did not go to school went to sea in Karang Gading Village, Labuhan Deli District. (Source: Visiting a remote school in Deli Serdang, the roof was destroyed and some students skipped to go to sea Kompas.com - 07/25/2016, 08:57 WIB).

Meanwhile, the number of children dropping out of school in Deli Serdang Regency is quite high, especially in the coastal area of Deli Serdang Regency. The information was obtained from the results of the Deli Serdang Regency regional leadership meeting in June 2021. As later released by the following online media:

Angka Anak Putus Sekolah Tinggi di Pesisir Pantai Deliserdang, Ini Langkah Pemerintah

DELISERDANG | Pemerintah Kabupaten Deliserdang yang dipimpin oleh Bupati Deliserdang Ashari Tambunan membahas tentang langkah menekan tingginya angka anak putus sekolah yang tinggal di daerah pesisir pantai Kabupaten Deliserdang.

Pertemuan digelar di lantai II Kantor Bupati Deliserdang yang di ikuti oleh sejumlah pejabat Pemkab Deliserdang diantaranya Sekretaris Dinas Pendidikan Deli Serdang

Yusnaldi M.PD, Asisten III Dedi Maswardy, Kepala Bappeda Ir. Remus Hasiholan Pardede, Kadis Kominfo Dr. Dra. Hj. Miska Gewasari, MM. dan Kabag Orta Drs. Syahrul M.Pd, Selasa (29/06/2021). Dalam paparannya, Sekretaris Dinas Pendidikan Yusnaldi menjelaskan, tingginya angka putus sekolah di kawasan pesisir pantai disebabkan faktor ekonomi. Karena anak bekerja membantu ekonomi orang tua sebagai nelayan, tukang cuci, sampai bekerja di kandang ayam, pembantu rumah tangga, dan beberapa pekerjaan kasar lainnya. Selain faktor ekonomi juga termasuk anak-anak yang terlibat narkoba di sekolah, Biasanya diberhentikan dari sekolah, sebagian di rehab di lokasi rehabilitasi khusus narkoba, tetapi mereka tidak mendapat layanan pendidikan dan akhirnya putus sekolah. Anak yang mengalami masalah hukum. Kemudian menjadi warga binaan tidak mendapatkan layanan pendidikan dan akhirnya putus sekolah, Sebut Yusnaldi. Adapun langkah-langkah yang diambil Pemerintah Pemkab Deliserdang nantinya adalah menyediakan akses pendidikan inklusif bagi anak yang mengalami masalah sosial dan marjinal yaitu anak kawasan pesisir, anak penghuni rehabilitasi dan anak penghuni lapas.

In addition, public services in the field of road infrastructure in Deli Serdang Regency also face a number of problems. People complain about poor road infrastructure. Poor road infrastructure in Namorambe Subdistrict, Percut Sei Tuan.

Based on the online media coverage above, as well as the results of interviews with several community leader informants, it can be concluded that public perception of the Education Sector Service in Deli Serdang Regency is still bad.

3.2 Fiscal Fund Balancing Fund and PAD

Since the commencement of Fiscal Decentralization in 2001, the National Balance Fund given to regions in the form of transfers amounted to Rp. 81.1 trillion. In 2012, the Balancing Fund of Rp. 411.2 trillion. In 2020, Transfers to Regions and Village Funds (TKDD) will reach Rp. 856.94 trillion. This TKDD consists of transfers to the Regions in the amount of IDR784.94 trillion, and Village Funds in the amount of IDR72.00 trillion.

Since 2001 Deli Serdang Regency has received the Balancing Fund. For the last four years (2018,

2019, 2020, 2021) Deli Serdang Regency has received the Balancing Fund. Balancing Fund originating from DBH (Profit Sharing Fund) Taxes and DBH SDA (Natural Resources). Also, DAU (General Allocation Fund) and Physical DAK (Special Allocation Fund). TKDD FY 2020 Deli Serdang Regency received as much as Rp. 2,417,551,946,000 - with details of Rp. 2,105,274,617,000 - for transfers to the Region and Village Fund of Rp. 312,277,329,000-.

This Balancing Fund is allocated in the Deli Serdang Regency APBD, both in revenue and expenditure. Both direct shopping and indirect shopping. The Deli Serdang Regency 2018 Budget Draft, amounting to Rp. 3,733,345,654,763, with an indirect expenditure composition of Rp. 2,077,978,733,759. (55%), and direct spending of Rp. 1,688,379,519,365. (45%). The 2018 FY regional income is projected to be Rp. 3,733,345,654,763. or increased by Rp. 234.917.232.730. (6.7%) compared to the 2017 PAPBD realization of Rp. 912,593,775,000. Regional Revenue for FY 2018, consists of: PAD of Rp. 1,000,927,060,000. There was an increase of IDR 88,333,285,000 (9.7%) compared to the 2017 PAPBD of IDR 912,593,775,000. The balancing fund is projected to be IDR 2,277,174,628,000, and other legitimate regional income is projected at IDR 455,243,966,763.

The Deli Serdang Regency Budget for the 2019 fiscal year, amounting to Rp. 4,016,480,823,937, with the composition of indirect expenditures of Rp. 2,000,496.35,123 (49.8%), and direct expenditures of Rp. 2,015,984,472,814. (50,2). TA regional income. 2019 is projected to be Rp. 3,986,480,823,937, or an increase of Rp. 345,900.902,127 (10%) compared to PAPBD for FY 2018. Regional income for FY 2019, consists of: PAD of Rp. 1,168,365,751,320 or an increase of Rp. 242,843. 226,241 (26%). The balancing fund is projected to be IDR 2,063,665,999,250, and other legitimate regional income is projected at IDR 754,449,073,367.

FY 2020, the realization of Deli Serdang Regency Revenue in the Year, amounting to Rp. 3,335,349,826,580.82, consisting of: PAD, Balancing Fund, and other legitimate income. Regional Expenditure Realization, amounting to Rp. 2,770,409.994,709.19, consisting of: Operational Expenditure, Capital Expenditure and Unexpected Expenditure. Transfer realization, amounting to Rp. 503,751,226,013.00, which consists of Transfer of Regional Tax Revenue Sharing, and Transfer of Financial Aid to Villages. Receipt of Rp. 83,358,701. Financing Income, amounting to Rp. 4,3300,000.00.

Excess Budget Financing (SiLPA), amounting to Rp. 140,217,596.42.

Deli Serdang Regency Budget Draft FY2021, with a projected regional income of Rp. 3,999,683,294,443.00., consisting of: PAD, transfer income, and other legitimate regional income. Regional expenditures amounted to Rp. 4,026,683,296,443, consisting of: operating expenditures, capital expenditures, unexpected expenditures and transfer expenditures. Regional financing receipts amounting to Rp. 45,000,000,000.00. Meanwhile, regional financing expenditures are Rp. 18,000,000,000.00, so that the net financing is Rp. 27,000,000,000.00.

Deli Serdang Regency APBD Draft TA. 2022, Regional Income of Rp.4,202,535,350,834.00 consisting of: PAD, transfer income, and other legitimate regional income. Regional expenditures amounted to Rp.4.229,535,350,834.00, consisting of: operating expenditures, capital expenditures, unexpected expenditures, and transfer expenditures, regional financing receipts amounting to Rp.45,000,000,000.00. Meanwhile, regional financing expenditures are Rp. 18,000,000,000.00 so that the net financing is Rp. 27,000,000,000.00.

For more details, the Deli Serdang Regency Balance Fund (2018-2021), see Table 1 below:

Table 1: DAU, DAK, DBH, Deli Serdang Regency (2018-2021)

REGENCY BALANCED FUND. DELI SERDANG 2018-2021				
	2018	2019	2020	2021
DBH PAJAK	67.901.641.742,00	58.101.539.036,00	62.265.354.132,00	51.723.141.418,00
DBH SDA	2.338.865.902,00	1.144.676.778,00	3.787.195.865,00	3.991.671.509,00
DAK (Regular Physical: Education, Health & Family Planning)				31.552.035.000 (education) 18.614.912.000 (Health & Family Planning)
DAK (Physical Assignment: Sanitation, Environment, Forestry)				

Meanwhile, in 2021 Deli Serdang Regency will only receive Regular Physical DAK. Regular

Physical DAK covers the fields of Education, Health and Family Planning. Education consists of PAUD, SD, SMP, SKB. Health includes basic services, referral services, pharmaceutical services and consumables, improving health system readiness, and family planning.

Revenue from PAD (Regional Original Opinion) of Deli Serdang Regency in the last four years, seen from the realization rate has increased. Except for 2020, there was a decrease due to reasons related to the Covid-19 Pandemic. See Table 2 below.

Table 2: PAD of Deli Serdang Rgency (2018-2021)

Regional Original Revenue, Deli Serdang Regency				
YEAR	2018	2019	2020	2021
RESUME	573.010.351.004,96	849.286.151.151,00	729.648.594.488,68	825.375.281.296,75

Meanwhile, the number of schools in Deli Serdang Regency is 1,914 schools. The number of schools consisted of 52 MA schools, 190 MI schools, 148 MTs schools, 915 elementary schools, 1 SDTK, 2 SKB schools, 136 SMA schools, 2 SMAK schools, 127 vocational schools, 329 junior high schools. 1 school, SMPTK 1 school, SMATK 2 schools, SPK SD 4 schools, SPK SMA 1 school, and SPK SMP 4 schools.

Meanwhile, the number of teachers and education personnel in Deli Serdang Regency is 20,322 people. SD 11, 779 people, SMP 4,590, and SMA 1,912 people. See Table 3 below.

Table 3: Teachers and Education Personnel of Deli Serdang Regency

SD	11,779
SMP	4,590
SMA	1,912
SMK	1,978
SOLB	17
SMPLB	0
SMLB	0
DATA RESIDU	46
TOTALLY	20,322

Center for Data and Statistics Kemendikbud.

Note: Residual Data is the Total GTK that does not match the Reference Table.

Services in the Education Sector in Deli Serdang Regency, seen from the 2019 Pure Participation Rate (APM) indicator, shows that SD (95.03) and SMP (70.82). See Table 4 below.

Table 4: Pure Partiviation Rate (APM) of Deli Serdang Regency in 2019

Tkt Pendidikam	SD	SMP	SMA	PT
APM	95,03	70, 82	67,81	17,77

BPS-National Sosio Economic Survey 2019

Based on the information above, Deli Serdang Regency's Balancing Fund and PAD (Regional Original Income) for 4 years (2018-2021), mandatory spending on Education Sector is still focused on Education Personnel (teachers), has not touched infrastructure spending much (physical/building) and Increasing NER (Pure Participation Rate).

Richard Batley & Claire McLoughlin (2015: 275-285), suggest several characteristics of public services related to politics. Public services that are high visibility always receive political intervention. See Table 5 below:

Table 5: The political effects of service characteristics

Political incentives to provide increase where services offer ...	Organizational control by policy-makers of providers is greater where services offer ...	Users' power over providers is greater where services offer ...
<p>High excludability: possibility of excluding some users and targeting services to favor particular individuals or groups.</p> <p>Low information asymmetry: benefits can be clearly attributed to political intervention.</p> <p>High visibility: outputs are physically visible or problem has high public profile.</p> <p>High attributability: outcomes are clearly attributable to political intervention.</p>	<p>Low discretion: tasks are easy to specify in advance.</p> <p>High measurability: delivery is standardized and outputs are measurable.</p> <p>Low provider autonomy: limited specialist knowledge and organization by providers.</p> <p>High territoriality: clearly defined boundaries of consumption.</p>	<p>Low rivalry: (perceived) competition and variability of treatment.</p> <p>Low monopoly: choice or exit option for users.</p> <p>Low information asymmetry: users well informed about rights and quality.</p> <p>High frequency or predictability: creating unity of demand and common experience.</p> <p>High territoriality: users concentrated in defined areas and service provides focal point.</p>

Richard Batley & Claire McLoughlin (2015).

Bartley and McLoughlin (2015) mention, "Political incentives to provide increase where services offer..." "High visibility: outputs are physically visible or problem has high public profile." Political incentives in providing a service sector will increase if the output of the service is physically visible to the public. For the Government, measurable output will facilitate control and encourage greater spending allocations. Physical school buildings (SD, SMP) in the Regency are a service sector with measurable output

(measured), and easy to see by the community (high visibility). In addition, the development of education infrastructure (SD, SMP) is still a concern of the Government, so that it will encourage an increase in the allocation of spending on education infrastructure.

4 CONCLUSIONS

Based on the discussion of the results of previous research, it can be concluded as follows: First, that Public Perception of Services in the Education Sector in Deli Serdang Regency is still bad; Second, mandatory spending on education spending is still focused on education personnel (teachers), not for infrastructure spending (physical/building) and increasing the NER (pure participation rate).

Bartley and McLoughlin (2015) stated, "Political incentives to provide increase where services offer..." "High visibility: outputs are physically visible or problem has high public profile." Political incentives in providing a service sector will increase if the output of the service is physically visible to the public. For the Government, measurable output will facilitate control and encourage greater spending allocations. Physical school buildings (SD, SMP) in the Regency are a service sector with measurable output (measured), and easy to see by the community (high visibility). In addition, the development of education infrastructure (SD, SMP) is still a concern of the Government, so that it will encourage an increase in the allocation of spending on education infrastructure.

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