

Budget Management at the Department of Education and Culture of Central Maluku District

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Abstract

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This study aims (1) to analyze the budget for educational facilities and infrastructure in Central Maluku Regency. (2) to analyze the distribution of teachers based on the budget in Central Maluku Regency. (3) to analyze the supporting and inhibiting factors of facility problems. educational infrastructure in Central Maluku District and (4) Analyze the supporting and inhibiting factors for the distribution of teachers in Central Maluku District. This type of research is qualitative descriptive research. The research subjects are informants. The selected informants were the Head of the Education and Culture Office, the Head of General Affairs and Personnel Subdivision, the Head of Sub-Finance, the Head of PAUD and PNF, the Head of PTK, Planning Staff, and the sub-district coordinator in Central Maluku Regency who could provide information relevant to the focus of this research. The object of research is the Education Budget 2021 at the Central Maluku Regency Education and Culture Office, Infrastructure Data, Good Schools, Teacher Data, Number of Classes, and Number of Schools. The techniques used in data collection include direct observation, documentation, interviews, and observations. The results of the study show that: (1) The Education Budget for Infrastructure Facilities for the Education and Culture Office of Central Maluku Regency has been cut in 2021 but the budget has not decreased but has increased, this shows that the Central and Regional governments always prioritize budgets on things that are considered urgent to implement. (2) The Education Budget for Equalizing Teachers in Central Maluku Regency which is earmarked by the government for teacher professional allowances, special teacher allowances, and additional income sourced from the State Revenue and Expenditure Budget (APBN) is one of the priority programs, so that even though there are budget cuts, funds for allowances teachers cannot be reduced in the amount of the budget. (3) Inhibiting Factors and Problems with Infrastructure, namely budget constraints, geographical conditions, and natural damage, while supporting factors are government commitment, potential natural resources, and financial support from the government (4) Inhibiting Factors with teacher distribution problems at the Education and Culture Office of Central Maluku Regency are budget constraints, remote areas, and social problems. The supporting factors are government programs, improving infrastructure in remote areas, and improving the quality of teachers

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INTRODUCTION

Regional Governments are given the authority to organize and manage their own governmental affairs according to economic principles and assisted tasks in accordance with Government Regulation Number 38 of 2007 concerning the

Division of Governmental Affairs between the Government, Provincial Regional Governments and Regency/City Regional Governments which is the legal basis for implementing Regional Autonomy in Indonesia. Public sector management accounting also functions to facilitate effective, efficient, and economical public sector budget values (*value for money budget*).

The public budget is a planning tool as well as a government control tool. The budget as a planning tool indicates the target that must be achieved by the government, while the budget as a control tool indicates the allocation of public funds approved by the legislature to be spent. In the budget cycle, the preparation and preparation of the budget is estimated by spending on the basis of estimated available income, where the determination of this estimate is carried out by an estimation process. In terms of estimation, there is a fairly high uncertainty factor (Mardiasmo, 2018). Weak budget planning can eventually raise the odds *undersunderfinancing* or *overfinancing* all of which affect the level of efficiency and effectiveness of government work units. The budget as a tool for implementing organizational strategy must be prepared as well as possible so that bias or deviation does not occur.

In the context of regional autonomy, district/city autonomous regions have been established as the basis for education management, so that an implementing organizational unit called the district/city Education Office has been established which has the authority to manage all implementation of primary and secondary level education in the region with the assistance of several sub-units whose number depends on the number of spans of control that must be handled by the organizational unit of the district/city Education Office (Supardi and Fasli Jalal, 2001:32). With regard to the implementation of education management, regional autonomy in the field of education adheres to three principles, namely decentralization, deconcentration and co-administration.

In Law no. 22 of 1999 which has been updated to become Law no. 23 of 2014 paragraph 2 article 11 states that the implementation of education and culture is left to the regional government, and paragraph 1 article 8 states that the transfer of authority must be accompanied by the transfer and transfer of financing, infrastructure and human resources in accordance with the authority delegated. If this authority is translated into management activities at the institutional level of the Education Office in the district/city autonomous region, there will be three management aspects that are interrelated, namely; financing management, infrastructure, and human resources that take place in a process of implementing education in the district/city area (Tilaar, 2008: 89)

The Education Budget, especially for the Education and Culture Office of Central Maluku Regency, still cannot answer the problems of educational infrastructure (RKB construction, library construction, UKS room construction, office room construction, laboratory room construction, principal room construction, teacher room construction, teacher house construction, construction of latrines, construction of school fences, rehabilitation of school buildings, rehabilitation of the principal's room, rehabilitation of the teacher's room, rehabilitation of the teacher's official residence, school furniture, ICT equipment assistance, procurement of science laboratory equipment, procurement of educational media). In addition, the distribution of teachers in the SD and SMP

Education Units in the eighteen sub-districts of the Central Maluku Regency area has not been evenly distributed so that many schools still lack teachers, while the Law of the Republic of Indonesia Number 20 of 2003 Article 49 paragraph 1 concerning the National Education System stipulates that education funds other than educator salaries and official education costs are allocated a minimum of 20% of the State Revenue and Expenditure Budget (APBN) for the education sector and a minimum of 20% of the Regional Revenue and Expenditure Budget (APBD).

As a result of the increasingly widespread spread of COVID-19, this greatly affected the country's economy and caused the country's economy to slow down. Therefore, the government issued Perppu number 1 of 2020 and followed by the issuance of Presidential Decree No. 4 of 2020 which is used as an instrument for refocusing K/ L in order to focus its financing on overcoming the COVID-19 pandemic and overcoming economic problems and preventing Indonesia from falling into an economic recession. In the education sector, refocusing hindered budget absorption, so that activities related to quality improvement that had been planned by the Central Maluku Regency Education and Culture Office were not realized, especially in dRegion 3 T (Leading, Remote and Disadvantaged Regions) which is classified as an area that is considered to still need assistance in various sectors including the education, health, economic sectors, as well as the existence of other national-scale policies.

From these problems, the author takes the title about "Budget Management at the Office of Education and Culture of Central Maluku Regency".

RESEARCH METHODS

This study uses a qualitative approach with a case study method (*case study*) and Survey or more details *self-administered survey* is a primary data collection method by providing questions (in the form of in-depth interviews with open questions) to individual respondents (Jogiyanto, 2007).

The object of research in this study is the Education Budget in 2021 at the Central Maluku Regency Education and Culture Office, Infrastructure Data in 18 Districts, Good Schools, Heavily Damaged, Teacher Data Per Education Unit, Number of Classes Per Education Unit, Number of Schools in Maluku Regency Middle. The research subjects or data sources in this study consisted of the Head of the Education and Culture Office, the Head of Public and Personnel Subdivision, the Head of Sub-Finance, the Head of PAUD and PNF, the Head of PTK and the sub-district coordinator in Central Maluku Regency who could provide information relevant to the focus of this research. In collecting data and information, researchers as key instruments go into the field and try to collect information through interviews and direct observations in the field. The main instrument in this research is the researcher himself where the reasoning or thinking power of the researcher himself is the research tool (Sugiyono, 2011).

Triangulation with data sources is done by comparing and checking both the degree of trust in information obtained through time and different methods in the qualitative method used, according to Paton (1987) in Burhan Bungin (2008: 257). The data analysis carried out in this study followed the analysis stage of Huberman & Miles (2009: 591-592) which consisted of three stages, namely: data reduction, data presentation and conclusion and verification of research results.

RESEARCH RESULTS AND DISCUSSION

Research result

Based on the research results, 40 data were obtained related to the research focus. 14 data related to management of the education budget to solve problems with facilities and infrastructure in Central Maluku Regency, 8 data related to education budget management in solving problems of teacher distribution in Central Maluku Regency, 9 data related to inhibiting and supporting factors of infrastructure problems and 9 data related with inhibiting factors and supporting the problem of teacher equity.

1) Education Budget Management in Resolving Problems of Facilities and Infrastructure in Central Maluku Regency

Based on Law No. 23 of 2014 concerning Special Allocation Funds (DAK) at the Education Office itself DAK funds are regulated by the Government regarding DAK allocations aimed at supporting priority regional development programs. These funds are used for Teacher Professional Allowances (TPG), Special Allowances (3T Regions) and Additional Teacher Income Allowances (Tamsil/Functional Teacher) which cannot be contested. As stated by the Head of the Central Maluku Regency Education and Culture Office.

“Each field proposes a program of activities, then it is poured into an OPD work plan after which it is submitted to BAPPLITBANGDA, after approval, an RKA is made. There is an RKA ahead of it, after which adjustments are made.”
(KD:5)

Even though the Budget Work Plan (RKA) has been prepared by the Central Maluku Regency Education and Culture Office, in 2021 there have been budget cuts due to the co-19 pandemic that has hit Indonesia. Budget cuts or refocusing is a policy of shifting budgets from one sector to another in the context of handling certain priorities, such as in a crisis or emergency situation. Even though the Education and Culture Office of Central Maluku Regency also experienced budget cuts, the amount of ceilings increased. This is because budget cuts can only be made for the General Allocation Fund (DAU), which is a fund regulated by the Regions to finance routine expenditures, personnel expenditures, goods and services expenditures and capital expenditures related to the implementation of government affairs which are the authority of the regions. Meanwhile, the Special Allocation Fund (DAK) is a fund allocated by the central government to regional governments to support certain development programs that are national or regional priorities. This is in line with the results of an interview with one of the staff in the Planning and Co-Administration Division who stated that

“This budget cut was due to Covid 19, it was a direct order from the central government so we cannot argue, then it is the TAPD Team that determines how much the budget cut will be. The budget ceiling can be increased because the budget comes from Central Transfer Funds, such as BOS, BOP and certification funds.” (SP: 1)

The government's budget cuts are based on a large scale of needs that must be handled jointly from the center to the regions through refocusing/reallocation of regional spending. Refocusing decisions are usually made by considering the priorities and urgency of programs or activities that must be supported by the

existing budget. This is in line with the results of interviews with the Head of General Affairs and Personnel Subdivision

“we will adjust activities based on a decision from the Head of Service because budget refocusing is a direct decision from the central government. So the Head of Service will provide per field only one activity.” (KUDK: 1)

The budget preparation process is the final stage of the planning process which is carried out through four stages, namely philosophy and mission, goal setting and strategy, *Programming* and *budgeting*. In preparing the budget, there is a process that must be followed, starting from strategic planning, then preparing programs to achieve the goals set in strategic planning. This is in line with the statement from the Head of Service that

“To improve the condition of infrastructure and improve the quality of education, especially in Central Maluku, the government has prepared a special fund (DAK). Meanwhile, for equal distribution of teachers, there is a program prepared by the government in the form of an intensive program for teachers in remote and hard-to-reach areas or in the 3T areas..” (KK:1)

2) Management of the Education Budget in Solving Problems of Equity Teachers in Central Maluku District

Improving the quality of learning can be influenced in the learning process such as teacher factors, student factors, facility factors, available media and environmental factors. on the factors of teachers, students and the means of the three are closely related to the learning process, if in the learning process the teacher conveys the material well and makes good use of available class facilities then students will be comfortable in the learning process. In education there are supporting factors in order to have a good quality of learning, one of the factors is education financing. Sources of education financing on a macro basis have been regulated in article 31 of the 1945 Constitution which mandates that the central and regional governments are responsible for providing the education budget.

This is as stated by the Head of the Education and Culture Office that the factors that support the smooth process of allocating funds to answer the needs for infrastructure in schools and the distribution of teachers in Central Maluku Regency are

“A sufficient budget is available. Preparation of the right work plan. Transparency and accountability. Monitoring and evaluation.” (KD:4)

The budget that has been provided by the government in the form of grants for teacher allowances is one of the government's efforts to maximize the distribution of teachers in Central Maluku Regency. It is no exception that in 2021 teacher equity will be one of the focuses in efforts to improve the quality of education in the Central Maluku Regency area.

This is done to ensure that all schools in Central Maluku District have sufficient and qualified teachers to support an effective learning process. This is stated in the Minister of National Education Regulation concerning Teacher Qualification and Competency Standards, namely the Minister of Education and Culture Regulation Number 14 of 2021 concerning Teacher Qualification and Competency Standards. Most of them have fulfilled the S1/DIV educational qualification which was also submitted by the Head of Service.

“Already around 60% for 2021”(KD:5)

In accordance with LPPD data at the Education Office for 2021, most of the teachers who have educational qualifications of S1/DIV are spread across eighteen sub-districts in Central Maluku Regency. However, it cannot be categorized as competent according to the Regulation of the Minister of National Education Number 16 of 2007 concerning Teacher Qualification and Competency Standards.

"Not yet. Because 2021 is around 4000 teachers. It can be seen in the LPPD data for 2021. So it's not yet competent, it's said to be competent if all teachers have a bachelor's degree and are certified. If S1 but not yet certified, it means that the competency is not yet." (KD:6)

From the presentation of the Head of the Service, it appears that although most of the teachers in Central Maluku District already have S1/DIV qualifications, they are not yet certified. To get teacher certification, you have to go through certain stages or requirements. As stated by the Head of PTK.

"There is. must take a test carried out by the Central Government, in this case the LPMP, to obtain a certification certificate." (KPTK:1)

Teacher certification as regulated through the Minister of Education and Culture Regulation Number 54 of 2022 to screen teachers who can take part in the certification program. Teacher certification allowance is one of the factors that can improve teacher quality. This is as conveyed by the Head of PTK.

"Yes, because the educators who receive the allowance become professional teachers. The allowance is complemented by the teacher's personal support in the learning process in the form of laptops, infocus, and Android cellphones." (KPTK: 2)

In addition to teacher certification, capacity building for the competence of educators and education staff can be carried out through training held by the Education Office, such as delivery by the Head of PTK.

"Conducting trainings carried out by the Service to improve the competence of educators." (KPTK: 3)

Improving teacher quality is the first step to increase teacher equity, especially in the Central Maluku Regency, but it cannot be denied that there are still many factors that cause quality improvement in Central Maluku Regency to not achieve maximum results and of course will affect the fulfillment of teacher equity.

3) Supporting and Inhibiting Factors of Infrastructure Problems in Central Maluku

The quality of education is strongly influenced by the performance of the educators or teachers. Teacher performance has a huge impact on the quality of education. Teacher performance is at least supported by adequate infrastructure, appropriate methods, relevant media and a good curriculum. These factors will be perfect in supporting teacher performance in teaching. Planning for facilities and infrastructure in schools is a process of thinking about and establishing a school facility procurement program in the form of school facilities in the future to achieve certain goals. Procurement of learning facilities should be planned as effectively as possible so that all procurement of school facilities is in accordance with the needs of the school.

Procurement of facilities and infrastructure within the scope of Central Maluku Regency has increased, although there are still several schools in areas that are difficult to reach, which are included in the 3T area category, which are constrained due to geographical factors as well as limited internet and transportation coverage. This problem was stated by the North Seram Timur Seti District Coordinator.

"Regarding the inhibiting or other supporting factors, the first is the distance that is too far from the Education Office, or the school principal who doesn't care about the facilities at his school so he doesn't convey it through Dapodik. But what is clear is that for the Seti sub-district itself, 80% of infrastructure facilities have been met. (KS:2)

In accordance with this statement, it shows that the Regional Government and the Education Office have made good efforts so that areas far from the district center can still be considered for their infrastructure. Proposals for infrastructure are now also based on dapodik, so school principals don't always have to come to the Dinas for consultations. This was conveyed by the Regional Coordinator of Tehoru.

"We have coordinated with the Service, but for the realization regarding the request it is returned to Dapodik and escorted by the Regional Coordinator." (KT:2)

A similar statement was also made by the Regional Coordinator of Leihitu.

"All matters relating to infrastructure depend on input at Dapodik." (KL:1)

The North Seram East Seti District Coordinator also conveyed the same thing

"Regarding administration, each school coordinates. Korwil convey according to the rules, namely monthly reports. Usually quarterly, or every month. The teacher data and student data have been included in the monthly report. We usually ask for it from each school principal or if there is a letter from the Office related to education, we also convey it to schools, especially administration or facilities and infrastructure." (KS:3)

For proposing infrastructure assistance and reporting on RKAS, BOS funds and BOP funds were returned to school principals and school operators to utilize technology in proposing prioritized activities. But so far the problem is the availability of internet networks that have not reached remote areas. This was conveyed by the Head of Public and Civil Service Subdivision.

"For infrastructure facilities, there is a connection with Dapodik because there are many schools that have not yet been reached by the internet, many schools have to report school data which should be helped so they are not helped because of the internet constraints earlier. Most of them have good internet, in fact the school can even receive assistance every year. In 2021 all data related to infrastructure facilities will no longer be manual and the dapodik will be monitored by the central government. So the role of the school operator is very important, it has to be someone who really understands dapodik. As for the teacher equalization program, it must be made an urgent program because many sub-districts, especially those related to the 3T areas (Remote, Outermost and Frontier) really need teachers, while those in the 3T areas are mostly

honorary or even honorary as school principals, there is only 1 civil servant, the rest are honorary." (KUDK:2)

From the statement above, it can be concluded that planning the education budget can solve problems with facilities and infrastructure in Central Maluku Regency in terms of how the Education Office as well as the Central and Regional Governments respond to problems with the inhibiting and supporting factors of these infrastructure facilities.

4) Supporting and Inhibiting Factors for Equal Distribution of Teachers in Central Maluku

Equitable education implemented in various regions of Indonesia has various obstacles in implementing it. This problem is caused by rural areas that are remote and far from urban areas in accessing education services which are still not evenly distributed. In Central Maluku Regency, even distribution of teachers in 2021 will be one of the focuses in efforts to improve the quality of education in the area. This is done to ensure that all schools in Central Maluku District have sufficient and qualified teachers to support an effective learning process.

In the first point the inhibiting factor is budget constraints. Basically the budget is the main key to the implementation of educational activities. This is in line with the submission by the Head of Service, namely:

"The first is budget limitations and policy changes." (KD: 7)

Furthermore, there are still his next statements regarding the budget, namely:

"Usually the obstacles that are usually faced are budget constraints, lack of transparency and accountability, limited human resources, it could also be due to political influence and personal interests." (KD:8)

From the statement of the Head of the Education Office, it can be concluded that any activity that will be carried out or budgeted for will not be carried out properly if there are limited budgets. And planning the education budget can solve the problem of equal distribution of teachers in Central Maluku Regency in terms of how the Education Office as well as the Central and Regional Governments address the problem of inhibiting and supporting factors for the distribution of teachers.

In the second point, the factors inhibiting the distribution of teachers in the Central Maluku region, especially in 2021, are teacher imbalances in areas where there is still a shortage of teachers and areas where there is a buildup of teachers. This is in line with the statement from the Leihitu regional coordinator

"In certain areas there is still a shortage of teachers, such as in Tuhulesi and Tanjung Sial, especially civil servants. There are still a lot of honorees there." (KL:2)

This was also felt by the regional coordinator from North Seram Timur Seti District who stated that:

"I think that all sub-districts have the same problem regarding the distribution of teachers, but for sub-districts specifically for the bureaucracy, they don't really understand. Because in the past 5 years there has been no appointment of civil servants, this has become a problem, so many schools have a shortage of teachers. So if there is a teacher who retires there is no replacement. Hopefully in the future the Government can pay more attention to this problem

because for the Seti sub-district there are schools that only have one or two civil servants, the rest are honorary staff." (KS:3)

In the Tehoru sub-district, they also complained about the same thing, namely that there was an accumulation of PNS teachers in certain areas, but in other areas there was still a shortage of PNS teachers and there were many honorary teachers.

"For ASN it has not been maximized, teaching staff, especially ASN, have piled up in other sub-districts. So there is no optimal distribution of teachers, especially for private schools because many ASN are in public schools. So there must be a regulation from the central government so that PNS or PPPK can also be placed in private schools." (KT:33)

There are several problems faced in achieving the target of educational development, in particular the distribution of teachers, one of which is uneven access to education, the low proportion of teachers who have the academic qualifications of S1/DIV and the uneven distribution of teachers which has an impact on the low teacher-student ratio. The expansion of access and equity of teachers has not been maximized, and the quality and quantity of teachers is still low.

Realization of budget implementation, especially the budget related to teacher allowances to address the problem of equal distribution of teachers in the Scope of Central Maluku Regency regarding supporting and inhibiting factors also has administrative requirements that must be fulfilled by educators. As stated by the Head of PTK:

"To Master. The mechanism is a decree on the division of teaching tasks from the Principal and 24 hours of teaching." (KPTK: 3)

It can be concluded from this statement that the purpose of teacher allowances in this case is certification is to determine the eligibility of teachers in carrying out their duties. Realization of the budget prepared by the central government for teacher allowances can improve the quality of education. In RI Law no. 14 of 2005 certification is a competency test designed to reveal a person's mastery of competence as the basis for awarding a certificate.

With the provision of teacher allowances in planning the education budget, it is an option to solve the problem of equal distribution of teachers in Central Maluku Regency in terms of how the Education Office as well as the Central and Regional Governments address the problem of inhibiting and supporting factors for the distribution of teachers. Although other problems such as geographical location and lack of internet connection cannot be separated. This is in line with the statement made by the Head of PTK.

"Span of control/natural conditions, local government budget for the teacher distribution process, wives accompany their husbands at the place of duty/entrusted." (KPTK: 5)

DISCUSSION

1) Education Budget Management in Resolving Problems of Facilities and Infrastructure in Central Maluku Regency

The implementation of the 20% education budget is contained in the National Education System Law No. 20 of 2003 which was later amended into Law

No. 23 of 2005 article 49 paragraph (1) which states that education funds other than teacher salaries and official education costs are allocated at least 20% of the Revenue Budget. and Regional Expenditures (APBD). This aims to improve the quality of Indonesian education and increase the accessibility of education for the community. Even though the education budget has been prepared every year, in 2021 there will be budget cuts due to the Covid-19 pandemic. The government is focusing on using the refocusing budget for the purposes of handling the Covid-19 pandemic which also has an impact on the education budget, including the Central Maluku Regency area, resulting in cuts to several planned activities and only carrying out priority programs. This is in accordance with (Sanjaya, 2020) Signs in implementation *refocusing* includes postponing or canceling activities that are not included in priority corridors, such as business trips and other activities that cannot be carried out during the Covid-19 pandemic emergency period, then savings are made on the expenditure budget, namely expenditures that can be postponed such as official travel expenditures, meeting expenses, honorarium, goods expenditure, and capital expenditure, project activities that have been negotiated with third parties are postponed for the following year.

One of the priority programs at the Central Maluku Regency Education and Culture Office is the availability of infrastructure and teacher allowances. Infrastructure through the Special Allocation Fund (DAK), which is a Direct Transfer Fund, does not experience budget cuts, in contrast to DAU, where budget cuts occur because DAU funds are managed by the regions and are used for routine expenditure and employee salaries. Utilization of DAK is directed at investment activities for development, procurement, improvement and repair of physical facilities and infrastructure with a long economic life. DAK is very important for education development because the existence of DAK for education will add value and a portion of the education budget to all government spending, especially in the Central Maluku region.

2) Management of the Education Budget in Solving Problems of Equity Teachers in Central Maluku District

Improving the quality of learning can be influenced in the learning process such as teacher factors, student factors, facility factors, available media and environmental factors. This is in accordance with (Winchester, 2009) which states that quality schools will support the success of quality education. There are several factors that determine success and success in education. These factors can be classified into three groups. First, hardware factors, which include study rooms, practical equipment, laboratories, libraries. Second, software factors (software) which includes curriculum, teaching programs, school management and learning systems. Third, what is called brainware, which concerns the existence of teachers (lecturers), principals, students, and people involved in the educational process itself.

Education development is one of the main priorities of the national development agenda, including the Central Maluku Regency area. This is in line with (Zahimu, 2018) which states that the education sector has a very strategic role in supporting the achievement of national development, especially in the development of human resources which is a determining factor in development.

Human Resources in education in this case are educators or teachers. At the Education and Culture Office of Central Maluku Regency, according to LPPD data at the Education Office for 2021, most of the teachers who have educational qualifications of S1/DIV are spread across eighteen sub-districts in Central Maluku Regency, namely reaching 60% but those who are classified as certified have not yet reached 100 % so that it cannot be categorized as competent according to the Regulation of the Minister of National Education Number 16 of 2007 concerning Teacher Qualification and Competency Standards. The total number of certified teachers at the Education and Culture Office in 2021 is 1871, which is a total of PAUD, SD, SMP teachers and supervisors from 5490 teaching staff in Central Maluku Regency in 2021. The number of educators who have been certified each year has decreased because in the last five years none of the teachers passed the UKG (Teacher Competency Test) and the retirement and death rates for certified teachers have continued to increase in the last five years.

3) Supporting and Inhibiting Factors of Infrastructure Problems in Central Maluku

Inhibiting factors for infrastructure problems apart from budget constraints, geographical conditions in Central Maluku Regency which has many islands makes development more difficult and expensive, natural damage caused by natural disasters such as earthquakes and floods which often occur in Central Maluku Regency causes damage to existing infrastructure. already available. This is in line with the Education Data Overview of the Ministry of Education and Culture (2017), Maluku is included in the category of 5 provinces that have the lowest quality of education in Indonesia.

The inhibiting factor in the form of geographical conditions in Central Maluku Regency which has many islands makes development more difficult and expensive. This is in line with data on the number of Indonesian islands, there are around 1,700 islands. These separate islands are both a challenge and an opportunity for the Indonesian people in the future. This geographical barrier becomes a problem in the provision of quality education throughout Indonesia. Education is a driving force for social and economic development in every country. With the extent of the Unitary State of the Republic of Indonesia which is geographically and socioculturally very heterogeneous in the context of education delivery, there are still many problems. Especially in areas that are classified as frontier, outermost, and underdeveloped (3T areas).

Procurement of facilities and infrastructure within the scope of Central Maluku Regency has increased, although there are still several schools in areas that are difficult to reach, which are included in the 3T area category, which are constrained due to geographical factors as well as limited internet and transportation coverage. This is because the Office of Education and Culture fills in the MSS questionnaire and data collection questionnaires are routinely distributed to schools to fill in the columns containing complete school data. From filling out the questionnaire, the Education Office can plan a budget for next year's programs and activities. This was done by the Education Office to find out the extent of the damage to school buildings, the number of students and teachers and the accreditation of schools in eighteen sub-districts. This is in line with research conducted by (Kempa, 2018) which states that local governments need to work to

improve the quality of education so that they are not left behind by provinces or other regions in Indonesia. One effort that can be done is to identify the physical condition of school facilities and infrastructure, including identifying the condition of the school building or buildings. This is in line with the Education Data Overview of the Ministry of Education and Culture (2017), Maluku is included in the category of 5 provinces that have the lowest quality of education in Indonesia.

In the book written by Handoko, it is stated that Disadvantaged areas are defined based on social, economic, cultural and regional conditions (inter and intra-spatial functions both in terms of natural aspects, human aspects, and population infrastructure). Determination of Disadvantaged areas uses criteria based on 6 approaches, namely the community's economy, human resources, infrastructure (infrastructure), local financial capacity (fiscal), accessibility and regional characteristics. The policies and strategies for the Development of Disadvantaged Regions are aimed at solving the problems faced by Disadvantaged Regions in general in the form of favoring, accelerating, and empowering communities that are tailored to the needs and conditions of their respective regions. Priority programs that must be implemented by the government and regional governments are local economic development, community empowerment, development of border areas to break isolation, handling of remote indigenous communities (KAT), development of border areas, development of infrastructure and facilities, as well as disaster prevention and rehabilitation.

Supporting factors for infrastructure problems in Central Maluku Regency are the government's high commitment to improving infrastructure in Central Maluku Regency, so that various programs and policies have been carried out to improve the quality of infrastructure, the potential for abundant natural resources in Central Maluku Regency, financial support from the Government Center and Province for the construction of infrastructure in Central Maluku Regency through various assistance and grant programs. This is in accordance with the regulation of the minister of education and culture of the Republic of Indonesia Number 34 of 2012 concerning the criteria for special areas and the provision of special allowances for teachers. What is meant by special areas are remote or underdeveloped areas, areas with isolated indigenous peoples, border areas with other countries, areas that have experienced disasters (natural and social), areas that are in an emergency situation and areas of the outermost small islands. The criteria for remote or underdeveloped areas are how access to transportation is difficult and caused by the unavailability of highways, depending on a certain schedule, depending on the weather, the only access is by foot, has major natural obstacles and challenges. These areas do not provide and/or very limited services for public facilities, education facilities, electricity facilities, health facilities, information and communication facilities, and clean water facilities. In that area also the prices of basic commodities are high and the availability of food, clothing and boards is very limited.

4) Supporting and Inhibiting Factors for Equal Distribution of Teachers in Central Maluku

- a. Supporting factors
 - 1) Government policies and programs
 - 2) Improvement of Infrastructure and Accessibility

- 3) Incentives and Work Facilities
- 4) Education Quality Improvement
- b. Supporting factors
 - 1) Resource limitations
 - 2) Development Imbalance
 - 3) Limited Professional Development Opportunities

CONCLUSION

- a. Even though the Education and Culture Office of Central Maluku Regency also experienced budget cuts, the amount of ceilings increased. This is because, budget cuts can only be made for the General Allocation Fund (DAU), which is a fund regulated by the Regions to finance routine expenditures, personnel expenditures, goods and services expenditures and capital expenditures related to the implementation of government affairs which are the authority of the regions, while Special Allocation Funds (DAK) which are funds allocated by the central government to regional governments to support certain development programs that are national or regional priorities. At the Office of Education and Culture itself, budget cuts in 2021 are focused on the General Allocation Fund (DAU), especially physical and non-physical funds. This is because the DAK funds are direct transfer funds, making it difficult to experience budget cuts. Cutting the education budget is a challenging situation, but with good management and collaboration with various related parties, the education and culture office can continue to optimize the use of the available budget to meet educational needs effectively.
- b. With good management by the Central Maluku district Education and Culture Office, the procurement of infrastructure within the Central Maluku district has increased, although there are still several schools in areas that are difficult to reach. These areas, which are included in the 3T area category, are constrained due to geographical factors as well as limited internet and transportation coverage, which makes development more difficult and expensive.
- c. The supporting factors for infrastructure problems in Central Maluku are adequate budget, trained human resources, collaboration with other parties such as the central government, provincial government and the private sector can help improve accessibility and quality of facilities and infrastructure and public awareness. While the inhibiting factors for infrastructure problems are starting from budget and human resource limitations, policy changes, natural disasters to geographical conditions.
- d. Equal distribution of teachers is important in efforts to improve the quality of education, especially in the Central Maluku Regency area which has many islands so that the area is difficult to access and has minimal infrastructure. Equal distribution of teachers can be done by allocating the number of teachers evenly in eighteen sub-districts, paying attention to the availability of educational infrastructure, as well as optimizing teacher training and development programs. In addition, teacher equity can also reduce the education gap between urban and rural areas. Therefore, the role of the government and educational institutions is very important in distributing teacher equity to improve the quality of education in Central Maluku District.

SUGGESTION

1. The government must pay more attention to the needs of facilities and infrastructure, especially in the 3T areas which are still categorized as lagging in terms of facilities and infrastructure or the quality of education. It is hoped that the education budget will no longer experience budget cuts for the following years because only 20% of education funds have been prepared. If there is another budget cut, many programs will be eliminated.
2. Given the importance of equal distribution of teachers in eighteen sub-districts within the scope of the Central Maluku district, it is hoped that data on the needs of subject teachers can be proposed to BKN as material for consideration of proposed formations for CPNS and ASN PPPK, especially in remote areas so that there is no accumulation of teachers in certain sub-districts. .
3. In addition to the government program in an effort to increase teacher equity in the form of incentives for teachers who are willing to be placed in remote areas, the government must also pay more attention to the fulfillment of infrastructure assistance in the form of official houses, especially in remote areas to give priority to teachers willing to be placed there.
4. At the planning stage, the budget allocation should be carefully calculated based on the information submitted by the unit/sector implementing the activity, so that the implementation of the activity can run smoothly without delay. The need for supply of money needs to be planned for each period of the month, so that every demand for the use of money supply can be fulfilled without delay.
5. It is important to allocate a budget for evaluating and monitoring education programs. This will help ensure that resources are used effectively and measure the real impact of any programs implemented.
6. The Head of Service needs to encourage staff to be more disciplined in submitting activity implementation reports, so that the data obtained in the performance evaluation can show the most recent state of budget implementation. In addition to the staff implementing the activities, it is also necessary to establish more intensive communication with external parties who are the source of the obstacles, so that common ground for resolving the obstacles can be obtained immediately.
7. For school principals and school operators to always coordinate with fields related to school data at the Office of Education and Culture, especially for proposing infrastructure facilities because currently all proposals are Dapodik based.
8. For the Head of Service and Staff at the Education and Culture Office of Central Maluku Regency, it is hoped that the results of this research can be used as reference and evaluation material, especially the inhibiting factors and supporting factors for the fulfillment of infrastructure and teacher distribution in eighteen sub-districts, especially in the 3T areas.
9. the number of educators who have been certified each year has decreased because in the last five years there were no teachers who passed the UKG (Teacher Competency Test) and the retirement and death rates for certified teachers have continued to increase in the last five years, so it is hoped that the Education and Culture Office can provide the solution is in the form of

cooperation with agencies or local governments for the procurement of UKG in the Central Maluku Regency area.

10. Hopefully the next researcher can use this thesis as a reference or comparison material to conduct the same research.

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