

**EDUCATIONAL UNIT COST DETERMINATION OF
JUNIOR HIGH SCHOOL
(CASE STUDY OF SMP NEGERI 4 WONOSARI)**

Undergraduate Thesis

This Undergraduate thesis is submitted to fulfill the requirements to obtain
the degree of Bachelor of Education in Faculty of Economics
Yogyakarta State University



By:
ADIF ANITYO SIGIT
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**ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY
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UNDERGRADUATE THESIS

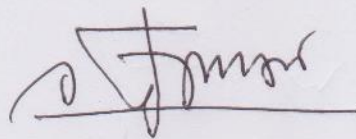
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VALIDATION

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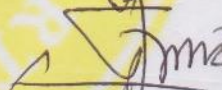
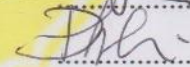
EDUCATIONAL UNIT COST DETERMINATION OF JUNIOR HIGH SCHOOL (CASE STUDY OF SMP NEGERI 4 WONOSARI)

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and had been successfully passed

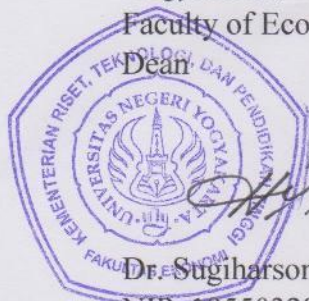
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Faculty : Economics

Undergraduate Thesis Title : **EDUCATIONAL UNIT COST**

**DETERMINATION OF JUNIOR HIGH
SCHOOL (CASE STUDY OF SMP
NEGERI 4 WONOSARI)**

Hereby declared that the undergraduate thesis is my own original work.
According to my knowledge, there is no work or opinions written or
published by other, except as reference or citation by following the prevalent
procedure of scientific writing.

Yogyakarta, September 28th, 2015

The author,



Adif Anityo Sigit

NIM. 11403244063

MOTTO AND DEDICATION

MOTTO

“Pasang niat kuat, berusaha keras dan berdoa khusyuk, suatu saat, yang sudah diperjuangkan pasti akan berhasil”. (Author)

“If you don't know where you're going, any road'll take you there”

(George Harrison)

“In three words I can sum up everything I've learned about life: it goes on.”

(Robert Frost)

DEDICATION

With the mercy of God Almighty, this work is dedicated to my parents, who always give me their best support and pray in the whole of my life. They are my first teacher. This work is also dedicated to all of my big family and friends, who cannot be kept away from my life.

EDUCATIONAL UNIT COST DETERMINATION OF
JUNIOR HIGH SCHOOL (CASE STUDY
OF SMP NEGERI 4 WONOSARI
PERIOD 2014)

By:

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ABSTRACT

This research is purposed to know the total of educational unit cost of SMP Negeri 4 Wonosari period 2014. The educational unit cost of SMP Negeri 4 Wonosari consists of operating cost and investment cost (excluding the educational land investment).

This research was a case study. This research used descriptive quantitative analysis method. The research subjects were school treasurers and school administration staffs. While the research objects is educational unit cost. It consisted of operating cost (personnel operating cost and non-personnel operating cost) and investment cost (excluding the educational land). Data collection technique were interview, documentation and observation. Research instrument was a data checklist.

The result of research concluded that (1) The total educational unit cost in SMP Negeri 4 Wonosari in fiscal year of 2014 was Rp 2,067,800,072.00; (2) The total of educational unit cost per student in SMP Negeri 4 Wonosari in fiscal year of 2014 was Rp 5,314,089.00; (3) The total of operating cost per student in SMP Negeri 4 Wonosari in fiscal year of 2014 was Rp 5,113,107.00; (4) The total of investment cost (excluding the educational land) per student in SMP Negeri 4 Wonosari in fiscal year of 2014 was Rp 299,983.00; (5) The total of non-personnel operating cost per student in SMP Negeri 4 Wonosari fiscal year of 2104 had not passed and still below the standard of Regulations of Education Minister (*Permendiknas*) No. 69, 2009. The total of non-personnel operating cost per student in SMP Negeri 4 Wonosari fiscal year of 2104 was Rp 552,135.00, while the standard Regulations of Education Minister (*Permendiknas*) No. 69, 2009 was Rp 680,890.00; (6) Source of fund that arising from the National Indonesian Budget (*APBN*) was Rp 228,719,772.00 (11.06%), from the Regional Government Budget of Daerah Istimewa Yogyakarta (*APBD 1*) was Rp 21,377,400.00 (1.03%), from Regional Government Budget of Gunungkidul (*APBD 2*) was Rp 1,766,046,900.00 (85.41%), and from SSN (Sekolah Standar Nasional) fund was Rp 51,656,000.00 (2.50%).

Keyword: educational unit cost, unit cost, operating cost, investment cost

EDUCATIONAL UNIT COST DETERMINATION OF
JUNIOR HIGH SCHOOL (CASE STUDY
OF SMP NEGERI 4 WONOSARI

Oleh:

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui jumlah biaya satuan pendidikan di SMP Negeri 4 Wonosari tahun 2014. Biaya satuan pendidikan SMP Negeri 4 Wonosari terdiri dari biaya operasi (biaya operasi personalia dan biaya operasi non-personalia) dan biaya investasi (kecuali lahan pendidikan).

Jenis penelitian ini adalah studi kasus. Metode yang digunakan dalam penelitian ini adalah metode analisis deskriptif kuantitatif. Subjek penelitian ini adalah penyusun Rencana Anggaran Pendapatan dan Belanja Sekolah (RAPBS), penyusun daftar gaji dan tunjangan Pegawai Negeri Sipil (PNS), pegawai Tata Usaha (TU). Sedangkan objek penelitian ini adalah biaya satuan pendidikan yang meliputi biaya operasi dan biaya investasi (kecuali lahan pendidikan). Teknik pengumpulan data yang digunakan antara lain wawancara, dokumentasi, dan pengamatan. Instrumen yang digunakan adalah daftar cek data.

Hasil penelitian ini menunjukkan bahwa (1) Jumlah biaya satuan pendidikan di SMP Negeri 4 Wonosari tahun 2014 adalah Rp 2.067.800.072,00; (2) Jumlah biaya satuan pendidikan per peserta didik di SMP Negeri 4 Wonosari tahun 2014 adalah Rp 5.314.089,00; (3) Jumlah biaya operasi per peserta didik di SMP Negeri 4 Wonosari tahun 2014 adalah Rp 5.113.107,00; (4) Jumlah biaya investasi (selain lahan pendidikan) di SMP Negeri 4 Wonosari tahun 2014 adalah Rp 299.983,00; (5) Jumlah biaya operasi non-personalia di SMP Negeri 4 Wonosari tahun 2014 masih dibawah standar dan belum melampaui standar Peraturan Menteri Pendidikan Nasional (Permendiknas) No. 69, 2009. Jumlah biaya operasi non-personalia di SMP Negeri 4 Wonosari tahun 2014 adalah Rp 680.890,00, sedangkan standar dari Peraturan Menteri Pendidikan Nasional (Permendiknas) No. 69, 2009 adalah Rp 710.000,00; (6) Sumber pendanaan yang berasal dari Anggaran Pendapatan dan Belanja Negara (APBN) adalah sebesar Rp 228.719.772,00 (11.06%), dari Anggaran Pendapatan dan Belanja Daerah Provinsi Daerah Istimewa Yogyakarta (APBD 1) adalah sebesar Rp 21.377.400,00 (1.03%), dari Anggaran Pendapatan dan Belanja Daerah Kabupaten Gunungkidul (APBD 2) adalah sebesar Rp 1.766.046.900,00 (85.41%), dan dari dana Sekolah Standar Nasional (SSN) adalah sebesar Rp 51.656.000,00 (2.50%).

Kata kunci: biaya satuan pendidikan, biaya satuan, biaya personalia, biaya investasi

FOREWORD

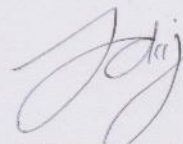
I would like to thank to Allah Almighty that has given me bless and mercy so that this undergraduate thesis entitled “Educational Unit Cost Determination of Junior High School (Case Study of SMP Negeri 4 Wonosari Period 2014)” finally finished. I do realize that my undergraduate thesis would have been finished without support from many people. Therefore, I would like to express my deepest gratitude to the following people:

1. Prof. Dr. Rochmat Wahab, M.Pd., M.A., Rector of Yogyakarta State University.
2. Dr. Sugiharsono, M.Si., Dean of Faculty of Economics, Yogyakarta State University who had gave the research permission for this undergraduate thesis.
3. Abdullah Taman, SE.Akt., M.Si., my supervisor who had been kindly supervise and encourage me during the research.
4. Dhyah Setyorini, M.Si., Ak., my informant who had provided a lot of advise during this research
5. Diana Rahmawati M.Si., my academic supervisor who had provided assistance, guidance, admonition and advice during my study in Yogyakarta State University.
6. All lecturers of Yogyakarta State University who had taught me and provided knowledge, experience, and advise during my study in Yogyakarta State University.

7. Mardjono, S.Pd., Headmaster of SMP Negeri 4 Wonosari, who had given me the permission to conduct the research in SMP Negeri 4 Wonosari.
8. Supoyo, S.Pd., who had given an assistance during the research in SMP Negeri 4 Wonosari.
9. Sunarno, S.Pd., Subarno A.Md., and Nur Dwiharyati, who had spared their time and had given their cooperation during the research in SMP Negeri 4 Wonosari.
10. Diah Tirta Puri, thank you for support, cheer, spirit, and time. Thank you so very much for willingness to always accompany me.
11. Kontrakkan Sekawanan (Moza, Rizki, Yasir , Faris , Sigit , Dian , Chand, Dila, and Indri) who had spared their time to made so very much fun, laugh, and togetherness.
12. International Class of Accounting Education 2011, a group of good people and kind friends.
13. All parties who cannot be mentioned individually but had provided me all their support and assistance during the research process.

Yogyakarta, Septembr 28th, 2015

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CHAPTER I INTRODUCTION

A. Problem Background

The term of education is familiar to everyone, even more so in the era of globalization, known as time of science and technology development. Development of science and technology followed by people mindset development. In this era, people assume that education is a very important thing in life. Competition to sustain the life is getting tighter because of the difficulty to get a job as the provision to maintain their life and continue their generation. In the past, in the days of our grandparents, education is less-important because it also can not be separated with the difficulties of life, according at this point, any difficult life that we faced, education remains a top priority for everyone, especially for Indonesian people.

Education has an important role in improving the quality of human resources and also strategic in the nation development as well as contribute significantly to economical growth and social transformation. The education gives human resource the ability of understanding of preparing life skill to face the changes in the work environment. Therefore, if the state has a population with a high level of education, it will have a quick economical growth.

Education is considered so important, because since their birth, humans can not do something just for their own needs, sustain their life and take care of themselves. Therefore, they have to rely on other people, in this case is their parent. The parents in general also have a responsibility to educate

their children to be able live independently and better than themselves according to what they expect. The parents are always involved in the participation of self-financing. It is directly or indirectly will affect the condition of the children which will ultimately affect the quality of children achievement.

Undang-Undang Dasar (UUD) 1945, chapter 8, section 3, mentioned that every citizen has the right to get an education and every citizen is required to participate in primary education, and the government endures the responsibility to finance it. There is also affirmed that the State prioritize the education budget is at least 20% from The National Indonesian Budget (*APBN*) and Regional Government Budget (*APBD*). Education development wisdom in the fiscal year of 2004-2009 are 1) increasing people's access to quality education through an enhancement of Nine-Years Compulsory Education implementation and 2) granting greater access to a people whose less able to reach education service.

Nine years compulsory education is considered to be no longer relevant with current Indonesia situation. To obtain a decent job, people can not only take the nine-year education. In general, it is necessary a higher education to compete for decent work. Without a decent job, it will be difficult for people to survive in this globalization era. People will face a financial difficulties and finally they become poor. This problem will also be a national problem, which is a problem in the field of economy. If the government does not want this happened, the education should be noted further. In the law,

provision of education is the government responsibility. This is certainly contrary to the people mindset during this time, that the poor people can not be able to take a higher education. Whereas, known from the *Undang-Undang (UU) Sistem Pendidikan Nasional* No.20, 2003, Chapter 4, section 11, stated explicitly that the Central Government and the Regional Government have to provide services and facilities, and ensure the implementation of quality education for every citizen without discrimination.

Education rightly become one of the most noted aspects in life. Education should be considered to be very important if the people want to compete a decent job and also to survive then continue the descent. In this globalization era, people are required to obtain a higher education if they want to get a decent job. It becomes a real evidence that education is so important in this era. But the reality seems contrary to the conditions that exist in Gunungkidul. In Gunungkidul, education has not been considered so important. The mindset of some people in Gunungkidul is not oriented to the higher education. Parents tend to think at how fast their child to get a job without continuing their level education. It showed that not all graduates student at each level of education can continue to the next level. The concern one is a graduate student at a junior high school level. A lot of junior high school graduate students who do not continue their education at high school. Number of student in Gunungkidul who do not continue their education to senior high school is quite a lot.

According jogja.tribunnews.com, in 2011 there are more than 16.000 student who can not continue their education to next level of education, whereas the number students who graduated from a junior high school is about 31.910 students. It means that the number of students who do not continue their education level is more than the half. The students who do not continue their education to senior high school can be found in the rural areas of Gunungkidul. More than that, the dropout rate (*angka putus sekolah*) student while they still in junior high school is too much.

Almost can be concluded that education can be implemented without fund. Regardless of where the fund comes from, it is needed to implement an education. Nanang Fattah (2012) explained that quality education implementation needs an adequate educational financing. If there is an adequate financing, an education will be implemented well, and if there is not an adequate financing, an educational will not be implemented properly. Government had attempted to finance education implementation, including provide budget for educational financing in the amount of 20% from *APBN* (*Anggaran Pendapatan dan Belanja Nasional*). Especially in Gunungkidul, The Department of Education and Sports (*Disdikpora*) of Gunungkidul actually has attempted to provide a scholarships. Each year, fund that are spent is about 500 million from the Regional Government Budget (*APBD*) of Gunungkidul. There should be an evaluation of the allocation of fund for education, why the dropout rate in Gunungkidul still more than half the number of the graduates.

Educational fund must be managed using transparency principle and public accountability (*PP No. 48, 2008*). Transparency means that educational fund is managed with appropriateness principle and good governance. Therefore, it can be audited and can be a responsibility of management toward educational stakeholders. Public accountability means that responsibility of activity that is handled by management is appropriate with law (*Peraturan Perundang-Undangan*). Transparency and public accountability of educational fund management still far from expectation. A lot of citizen do not know how educational institution manage the fund. An information about how school arrange educational budget can not be known by the citizen. It is also perceived by parent of SMP Negeri 4 Wonosari student.

SMP Negeri 4 Wonosari must implement a good governance in their educational activity. Good governance has 2 pillars, which are accountability and transparency. Accountability and transparency will become an arrangement and provision guideline of school financial management report. Financial management report contains an information about cost that is spent by school. Educational cost information can be provided if school management can identified costs that is spent to implement an educational activity. Therefore, SMP Negeri 4 Wonosari make a policy in form of School Revenue and Expenditure Budget Plan (*RAPBS*). *RAPBS (Rencana Anggaran Pendapatan dan Belanja Sekolah)* contains information of cost and cost source that is spent by school.

Mulyadi (2003) explained that to ensure an educational institution can reach their purpose, they must control 3 main factor: investment, revenue, and cost. To controls the educational cost can be done by determine an educational unit cost. Educational unit cost determination is one of way to controls educational fund. Educational unit cost calculation is needed by school to determine how much cost that is spent by school. Educational unit cost per student describes how much cost that has to be spent by student during his education in school for a year. SMP Negeri 4 Wonosari is not has an educational unit cost determination yet. Educational unit cost determination can be an accountability report of school financial toward the parent of the student. It is also can be a reference in decision-making for parent of the student. With a detailed and transparency calculation, it will give them an information about cost that is spent by school to provide service toward the student. Based on the explanation above, the researcher is intended to examine more deeply by taking the title “Educational Unit Cost Determination of Junior High School (Case Study of SMP Negeri 4 Wonosari)”

B. Problem Identification

Based on the problem background above, the problem can be identified as follows:

1. The mindset of the people in Gunungkidul still assume that higher education is not so important.

2. Parent of students tend to think about how their children can get a job and make money without higher education.
3. Number of students who do not continue their education level is more than half of graduate student.
4. Dropout rate (*angka putus sekolah*) student while they still in junior high school is too much.
5. Transparency the use of cost has not maximized by SMP Negeri 4 Wonosari
6. There is not an educational unit cost determination in SMP Negeri 4 Wonosari yet.

C. Problem Restriction

Based on the problem identification that have been found, there should be a restriction on the problem of this research. The restriction of this research is Educational Unit Cost Determination of Junior High School which occurred in SMP Negeri 4 Wonosari fiscal year of 2014. In this research, educational unit cost restricted to operating cost (personnel operating cost and non-personnel operating cost) and investment cost (excluding the educational land).

D. Problem Formulation

Based on problem restriction above, the problem formulation of this research are as follows:

1. How many the total of educational unit cost of SMP Negeri 4 Wonosari fiscal year of 2014?

2. How many the total of operating cost of SMP Negeri 4 Wonosari fiscal year of 2014?
3. How many the total of investment cost (excluding the educational land) of SMP Negeri 4 Wonosari fiscal year of 2014?

E. Problem Purpose

Based on the problem formulation above, the purpose of the research are as follows:

1. To determine the total of the educational unit cost of SMP Negeri 4 Wonosari fiscal year of 2014
2. To determine the total of operating cost of SMP Negeri 4 Wonosari fiscal year of 2014
3. To determine the total of investment cost (excluding the educational land) of SMP Negeri 4 Wonosari fiscal year of 2014

F. Research Benefit

1. The Theoretical Benefit

The results of this research are expected to be additional reference and can be used as a source of reference for further research relating to the determination of educational unit costs.

2. Practical Benefits

- a. For the government:

- 1) As the basic to calculate the financing needs for school operational costs for all schools in the district.

- 2) Furthermore, this financing needs used as the basic for allocating funds to the school, for example as *BOS* matching funds from the central government.
 - 3) As a basic for negotiations in order to obtain additional *BOS* matching funds from the provincial government.
 - 4) As a basic for determining a policy on education funding, for example, a policy about the funds withdrawal from the parents.
- b. For the school:
- 1) As an input to the Guidelines about the educational unit cost that should be owned by the school based on *PP* No.19, 2005, Article 52.
 - 2) As a guideline for schools in preparing the budget.
 - 3) As a tool of transparency and independency.
- c. For the parent of student:
- For parents are as transparent information and easy to understand about:
- 1) The operational costs that must be spent by the school to be able to provide quality education services according to the standard service.
 - 2) The amount of the additional funds that are needed to cover the operational costs of the school.

CHAPTER II LITERATURE REVIEW

A. Literature Review

1. Educational Financing

a. Definition of Educational Financing

According to Uhar Suhasaputra (2013: 286) school as a formal educational institution would require an application of modern management principles. Modern management is consist of six components, there are men, money, material, machine, method and market. From those six components, the one of most important is money. In this case money means financing. Educational institution cannot operates properly without financing. According to Indra bastian (2006: 158) the definition of educational financing is every single efforts of fundraising that is done to finance the operational activity and the development in the field of education.

Educational financing is an analysis toward the source of revenue and use of expenditure cost (Mulyono, 2010: 78). That analysis is used to manage the education effectively and efficiently, in order to reach the purpose that has been assigned before. While educational financing management according to *Tim Dosen Administrasi Pendidikan FIP UNY* (2010: 88) is entire activity related to structuring of educational fund source, use, and responsibility in school or educational institution.

b. Characteristic of Educational Financing

Education is a human rights for everyone in the world. The rights to get a proper education must be followed by a capability. In this case is an educational financing. Therefore, the characteristic of educational financing is very dominant in the quality improving of human resource. With the quality improving a human resource can be equal toward another human resource, regionally, nationally, and also internationally (Indra Bastian, 2006).

According to *Tim Dosen Administrasi Pendidikan FIP UNY* (2010: 83), there are 5 characteristics of educational financing:

- 1) Educational financing calculation is stated in unit (*satuan*) of unit cost. Educational cost always increase. There are 3 kinds of educational financing:
 - a) Complete unit cost: unit cost calculation that uses all facilities to conduct an education.
 - b) Half-complete unit cost: unit cost calculation that calculate a cost related to consumable material and tool.
 - c) Incomplete unit cost: unit cost calculation that obtained by calculate cost related to learning activity only.
- 2) Biggest cost in education implementation is human cost. It usually called as human investment.
- 3) Number of unit cost will increase depends on school level.
- 4) Cost of vocational school is bigger than cost of general school.

5) Cost component in educational system almost same every year.

c. Concept of Educational Financing

Problem of efficiency in the world of education is related to with a concept of educational financing. Not only in the side of quantity but also in the side of quality. Every effort and sacrifice that has been given can make a result with a higher quality. In other words, the concept of educational financing talks about how the insistence of educational system management can be more economically. In this case is an insistence that can be measured by a minimal cost but can make a maximum product (Moch. Idochi Anwar, 2003: 103).

It shows that source of fund inefficiency and its utilization as investment in educational system can issue negative effect toward quantity and quality of educational product. This inefficiency is caused by inappropriateness the use of fund. The inappropriateness consists of several management, there are teacher, student, curriculum, infrastructure and facility.

In the term of educational financing, Nanang Fattah (2002) explained that cost affects to education quality in a primary education (*pendidikan dasar*), learning process and also outcomes quality. It means that there is a positive correlation between amount of educational cost and education quality improvement in a primary education.

According to Indra Bastian (2007: 160), knowledge and skill that are obtained in education can be considered as an investment. The

concept of educational financing is every single effort to finance education sector, so that anyone's successful can be reckoned. In term of human resource as a capital element, education is reckoned as a successful determinant, both social successful and economic successful.

According to Mulyono (2010: 84) there are 7 concepts related to educational financing:

1) Cost object

Cost object is cost accumulation of several activity. While, cost object of educational institution is educational service.

2) Cost management information

Cost management information is a concept including all of information that is required in manage the finance. So that, the finance can be managed effectively and efficiently. Function of cost management information are to increase profitability, upgrade service facility, and determine service method.

3) Financing

Financing discuss about the way to obtain the fund, source of fund and how to use the fund.

4) Finance

Finance discuss about the way to get fund to pay. In business, finance including adequate cash management in form of money or credit, depend on organizational needs.

5) Budget

Budget is a translation tool of plan into form of cost in every activity component.

6) Cost

Cost is number of money that is provided, used, or spent to conduct an activity in order to reach management purposes.

7) Cost Driver

Cost driver (*pemicu biaya*) is a factor that gives an effect to total cost changes, because total cost is affected by cost level changes of object cost.

2. Educational Cost

a. Definition of Educational Cost

Educational cost is all of educational institution expenditure, in form of money or not, that is came from parent of student and government, that is considered as a responsibility for educational development so that purpose of education can be obtained efficiently and effectively (Martin, 2004: 8)

Educational total cost in the term of budget has increased. Educational cost increasing is faster than people's ability to goes to school. It is even when the new academic year begin. According to Dadang Suhardan Riduwan, and Enas (2012: 22) educational cost is total cost that is came from the student, from family who sent their child

to school, from the citizen, and from the government for education continuity.

Educational cost is all expenditure related to educational implementation (Harsono, 2007: 9). Expenditure that is not have a relation to educational implementation can be categorized into the prodigality (*pemborosaan*).

Educational cost is one of instrumental input component that is so important in education implementation, especially in school. Almost no educational activity that is can avoid cost role. In every effort to reach the purpose of education, both quantitative purpose and qualitative purpose, educational cost has a decisive role. Therefore, can be conclude that without cost, process of education can be work properly (Dedi Supriadi, 2003: 3).

b. Component of Educational Cost

According to Dadang Suhardan Riduwan, and Enas (2012: 92) there are 4 components in determining cost per student for service. The components are teacher salary, staff salary, room, tool and material for learning activity. Dadang Suhardan Riduwan, and Enas (2012: 83) also categorize educational cost to be 3 categories:

1) Direct cost and indirect cost

Direct cost consists of teacher contract, administrator, counselor and even janitor. Tools purchasing, materials purchasing, land and building are included into direct cost. Direct

cost is also named as purchasing. Direct cost is usually included into educational budget and should be reported to public and another related institution.

Indirect cost consists of old buildings whose value decreasing, interest from invested capital, and sales tax exemption. The most important is indirect cost also including student past earning. Rational decision requires that that cost must be included, because that cost involves student previous opportunity.

2) Personal cost and social cost

Personal cost represent student previous opportunity. Parent of student invest their income to their child's education. Student enters high education can reflects their personal cost. Their personal cost is about cost of high education (college cost), daily cost, and the lost opportunity.

Social cost is total of personal cost and cost that is paid by public. Total of direct cost and indirect cost can be compared with social benefit, to give a basic in a decision making on social investment in the field of education.

3) Monetary cost and non-monetary cost

Monetary cost can be a direct cost or indirect cost, can be paid by personal or social. High education (college) payment included to direct cost for student, while previous income results monetary cost.

Non-monetary cost consists of opportunity to enjoy student's previous pleasure while they use a long time for study. Based on social perspective, non-monetary cost consists of disaffection that is caused by noise from playing field and environment around the school.

Government Regulation (*PP*) No. 19, 2005 explained that educational cost consist of investment cost, operating cost and personal cost. Each cost consist of several cost components, as follows:

1) Investment cost:

- a) Facility and infrastructure provision cost
- b) Human resource development cost
- c) Permanent working capital

2) Operating cost:

- a) Teachers and educational staffs salary and allowance
- b) School stationary and equipment
- c) Indirect operating cost (power, water, communication service, facility and infrastructure maintenance, overtime pay, transportation, consumption, tax, insurance, etc)

3) Personal cost:

Educational cost that has to spend by student to be able to participate the learning activity

c. Source of Educational Cost

According to Dedi Supriadi (2003: 5) fund allocation for each development sector, especially education sector, is outlined into National Revenue and Expenditure Budget Plan (*RAPBN*). Seen from the source, educational cost comes from:

- 1) National income from tax sector
- 2) National income from non-tax sector (natural resource utilization and another national product that is commonly categorized as *migas (minyak dan gas bumi)* and *non-migas*
- 3) Profit from good service exporting
- 4) Another national state corporation, including stock divestment in *BUMN (Badan Usaha Milik Negara)*
- 5) An assistance in form of grant (*hibah*) and loan from international finance institution (World Bank, ADB, IMF, IDB, JICA) and also from other country through bilateral or multilateral cooperation.

Based on the source, Harsono (2007: 9) categorized educational cost into 4 kinds of cost:

- 1) Educational cost that comes from government
- 2) Educational cost that comes from parent of students
- 3) Educational cost that comes from public institution, for example: finance institution, corporation, company, enterprise, etc
- 4) Educational cost that comes from the own institution.

Government Regulation (PP) No. 48, 2008, article 51, explained that source of education fund comes from central government, regional government, and the citizen. Educational fund of regional government comes from central government budget, foreign assistance, and another verified source. Educational fund of educational unit that conducted by central government comes from, central government budget, regional government assistance, parent of student (appropriate with Legislation), educational unit holder assistance, foreign assistance, and another verified source. Educational fund of educational unit that conducted by regional government comes from regional government assistance, central government assistance, parent of student (appropriate with Legislation), educational unit holder assistance, foreign assistance, and another verified source.

d. Analysis of Educational Cost

There are 4 cost analysis benefits in educational planning according to *BSNP (Badan Standar Nasional Pendidikan)*:

- 1) To test economic feasibility of the expansion
- 2) To predict educational cost in the future
- 3) To estimate the cost of educational compulsory
- 4) To compare the profit of alternative project
- 5) To increase efficiency of resource utility

According to Nanang Fattah (2002: 26) there are 2 approaches to analyze educational cost:

1) Macro

Main factor of unit cost determination in educational system is policies about education budget allocation in each country. Technique that is used to compare educational cost in each level of education in each country is comparing the educational operating cost and source of fund. The number of unit cost is based on GNP (Gross National Product) percentage. Average of primary educational (*pendidikan dasar*) unit cost of Asian countries is 10% from GNP.

Educational unit cost in each country is different. The differences is caused by the way of each country to conduct an education. Education characteristic which is affects cost difference are:

- a) Teacher salary and teaching experience
- b) Teacher upgrading and training
- c) Student grouping in school and in class
- d) Method and teaching material
- e) Evaluation system
- f) Educational supervision

2) Micro

This approach analyze educational cost based on total cost and total unit cost. Total cost is sum of cost per educational input component in each school. Educational unit cost is average cost that is spent to conduct an education in school, per student in fiscal year. Educational unit cost can be determined by divide total expenditure of school in a year with total of student in related year.

Educational unit cost calculation uses formula:

$$S_b(s,t) = f [K(s,t) \text{ and } M(s,t)]$$

Information

S_b = unit cost per student per year

K = total expenditure

M = total student

s = ceratin school

t = ceratin year

(Source: Nanang Fattah, 2002)

According to Dadang Suhardan, Riduwan, and Enas (2012:

83) there are 2 categories of educational cost analysis:

1) Direct cost

Direct cost consists of teacher contract, administrator, counselor and even janitor. Tools purchasing, materials purchasing, land and building are included into direct cost. Direct cost is also named as purchasing. Direct cost is usually included into educational budget and should be reported to public and another related institution.

2) Indirect cost

Indirect cost consists of old buildings whose value decreasing, interest from invested capital, and sales tax exemption. The most important is indirect cost also including student past earning. Rational decision requires that that cost must be included, because that cost involves student previous opportunity.

According to Dadang Suhardan, Riduwan, and Enas (2012: 88) there are 4 purposes of educational cost analysis:

- 1) Cost data can be descriptive in a certain level. Information about school operating and building cost, learning providing in farming vocational school, and providing extra training for unemployment is an important thing for comparative and historical purpose.
- 2) The more important, the rest data reveals what given into another alternative where resource might be used. Cost analysis is important element in internal decision making, because a decision between a lot of alternative means that give an option, a cost can be considered as measurement from what that had given.
- 3) Carefully analysis and cost data report can be used as supervision tool of educational system internal operational. Controller is required to ensure the use of fund wisely and properly.

- 4) Cost data unit give important input in a research. The research is an operational research which is considered as scientific management studies.

3. Educational Unit Cost

There are 2 important things that must be studied in educational unit cost, they are total cost and unit cost. Total cost is an aggregate of cost in level of school that came from parent of student, citizen, and government. The cost is spent to provide an education in an academic year or in fiscal year. Unit cost is a measurement that describe how many fund effectively allocated to school. Educational unit cost is affected by total student in a school, thus educational unit cost can be compared to another school. Educational unit cost and another factors that affect it can be analyzed by use the school as a analyze unit. Educational unit cost can shows about the efficiency of source school utilization, profit of educational investment, and average fund that is spent by citizen and government. (Nanang Fattah, 2002: 24).

According to Government Regulation (*PP*) No. 19, 2005, about financing standard, educational unit cost consists of operating cost and investment cost. Operating cost including teacher and educational staff salary, teacher and educational staff allowance, school stationery and equipment, indirect operating cost such as power, water,

telecommunication service, facility and infrastructure maintenance, overtime payment, transportation, consumption, tax, insurance, etc.

According to Government Regulation (*PP*) No. 48, 2008, educational cost involves educational unit cost, management cost, and personal cost. Education cost consists of investment cost (educational land investment cost and non-educational land investment cost) and operating cost (personnel operating cost and non-personnel operating cost). Investment which is government responsibility, that produce physical asset, can be financed by capital expenditure and goods expenditure (*belanja barang*) appropriate with Legislation (*Peraturan Perundang-Undangan*). Investment which is government responsibility, to improve capacity and/ or competency of human resource and another investment that is not produce physical asset, can be financed by personnel expenditure (*belanja pegawai*) and goods expenditure, appropriate with Legislation (*Peraturan Perundang-Undangan*). Personnel operating cost which is government responsibility is financed by personnel expenditure or social assistance appropriate with Legislation. Non-personnel operating cost which is government responsibility is financed by goods expenditure or social assistance appropriate with Legislation.

4. Educational Operating Cost

Government Regulation (*PP*) No. 48, 2008 about Educational Financing categorized operating cost into 2 kinds of cost, they are

personnel operating cost and non-personnel operating cost. Personnel operating cost consists of teachers and educational staffs salary, allowances that attached into salary, structural allowance, and functional allowance. Non-personnel operating cost financing of primary educational unit is government responsibility, and allocated in government budget. Government financing responsibility is conducted until the fulfillment of *SNP (Standar Nasional Pendidikan)*.

a. Personnel Operating Cost

According to Calculation Guidelines of *BOSP (Biaya Operasional Satuan Pendidikan)* (2011: 11) categorized personnel operating cost into personnel operating cost for teacher and personnel operating cost for educational staff.

1) For teacher:

- a) Salary and allowance that attached to salary (for teacher who also as a headmaster or vice-headmaster)
- b) Salary and allowance that attached to salary (for teacher who is not as a headmaster or vice-headmaster)
- c) Functional allowance (for teacher who also as vice-headmaster)
- d) Profession allowance (for teacher who also as a headmaster or vice-headmaster)

2) For educational staff

- a) Salary and allowance that attached to salary (for administration staff, laboratory assistant, learning source technician, and janitor)
- b) Headmaster allowance and vice-headmaster allowance

b. Non-personnel Operating Cost

Definition of non-personnel operating cost according to Calculation Guidelines of *BOSP* (2011: 12) is all school expenditure excluding expenditure that spent to teacher and educational staff prosperity, non-personnel operating cost that personally for teacher and educational staff is not included into this cost. *Permendiknas* No. 69, 2009 explained components of non-personnel operating cost. Non-personnel operating cost including school stationery, school equipment, repair and maintenance, power and service, consumption, transportation, insurance, student development, competency test, and reporting cost.

1) School stationery

School stationery cost is a stationary procurement cost. This stationary is needed for school management and learning process.

2) School equipment

School equipment cost is a procurement cost of *IPA* practicum tools and materials, *IPS* practicum tools and materials, *Bahasa* practicum tools and materials, computer practicum tools and materials, skills

practicum tools and materials, sports practicum tools and materials, stamp ink, printer ink, etc.

3) Repair and maintenance

Repair and maintenance cost is cost that is spent to repair and maintain school facility and infrastructure in order to keep it in the good quality.

4) Power and service

Power and service cost is a cost that is spent to pay power and service that support learning activity, for example electricity, telephone, water, etc.

5) Transportation

Transportation cost is a cost that is spent to pay official travel of teacher, educational staff, and student in the city or across the city.

6) Consumption

Consumption cost is a cost to provide consumption in several school activity that is worthy to be provided, for example meeting.

7) Insurance

Insurance cost is a cost to pay an insurance of teacher, educational staff, and student, for example fire insurance, disaster insurance, accident insurance, etc.

8) Student development

Student development cost is a cost to conduct student development activity through extracurricular, *Pramuka*, *PMR (Palang Merah*

Remaja), *UKS (Unit Kesehatan Sekolah)*, *KIR (Karya Ilmiah Remaja)*, etc.

9) Competency test

Competency test cost is a cost to conduct competency test for *SMK (Sekolah Menengah Kejuruan)* student.

10) *Prakerin (Praktik Kerja Industri)*

Prakerin cost is a cost to conduct an industrial practicum of *SMK* student.

11) Reporting

Reporting cost is a cost to make and send school report to the related authorities.

5. Investment Cost Excluding Educational Field

PP No. 19, 2005 explained that investment cost is categorize into facility and infrastructure procurement cost, human resource development cost, and permanent working capital. While according to *PP No. 48, 2008*, investment cost consists of educational field investment cost and investment cost excluding educational field. Investment cost which is government responsibility, even including educational field investment or not, which produces physical asset will be financed by capital expenditure and goods expenditure, appropriate to the legislation (*Peraturan Perundang-Undangan*). Then, Investment cost which is government responsibility, to improve human resource capacity and another investment

which produce physical asset will be financed by personnel expenditure appropriate to the legislation (*Peraturan Perundang-Undangan*).

According to *PP* No. 48, 2008, investment cost excluding educational field investment of educational unit, which is education compulsory executor, which is implemented by government, will be government responsibility and will be allocated in government budget. Besides as a government responsibility, this investment cost is also citizen responsibility. If there is necessary an additional financing to develop an educational unit which is implemented by government, the additional financing can be sourced from: government, citizen, foreigner assistance, and another valid source. Additional financing is given if it is very necessary to be given, for example if the educational unit has a plan to be developed into international standard educational unit.

Ramidjo (2008) explained that educational investment cost is permanent cost of educational implementation. Educational investment cost is usually in form of facility and infrastructure. Generally, educational investment cost needs requires a relatively high cost. Educational investment cost consists of:

- a. School building including learning rooms, headmaster room, teacher room, laboratory, library, etc.
- b. Props (*alat peraga*), practicum tools, learning source, books, learning media, which are generally can be used in more than a year.
- c. Teacher and educational staff procurements.

Educational investment cost is also categorized into 2 kinds of investment, infrastructure and facility. Educational investment in form of infrastructure including field investment, learning rooms, headmaster room, vice-headmaster room, teacher room, administration room, laboratory (*IPA, Bahasa, and Computer*), library, skills (*keterampilan*) room, multifunction room, praying room, media room, toilets, *OSIS* room, counseling room, etc. While, investment cost in form of facility including teacher handout, books for student, library books, learning media (OHP, CD, Computer, etc), props, practicum tools, etc. Infrastructure and facility needs of school is depend on type and level of school.

B. Relevant Research

1. In the research, conducted by C.D. Fajarini (2007) with the title "Calculation of Unit Cost of Elementary and Secondary Education", the researcher classifies educational cost according to the type and level of educational cost. The educational cost is measured as the unit cost with the basic classification: (1) the type of input, (2) the nature of the use, (3) the type of use, (4) the bore parties, and (5) the nature of existence. Moreover, the educational unit cost can be grouped according to the level that includes the level of parents, school level, district level, district level, provincial and national level. Another way that can be used to calculate the educational cost for more accurate according to the school needs is classify the school

based on the large size of the school expenditures. In this way is known as School Operating Assistance (*BOS*)

The equation with this research is the classification of the educational cost according to the type and level of educational cost. The educational cost is measured as the unit cost with the basic classification: (1) the type of input, (2) the nature of the use, (3) the type of use, (4) the bore parties, and (5) the nature of existence.

The difference with this research is the type of the research object, Fajarini chose primary education (elementary school or equivalent) and secondary education (junior high school or equivalent), while the researcher chose the junior high school, case studies of SMP 4 Wonosari as the object.

2. Another study conducted by the Regional Development Planning Agency (*BAPPEDA*) Tegal in 2008 to implement free education. This needs a budget calculations based on the Unit Cost and based on its determination. While determining Unit Cost for the level of Elementary School (*SD*) and Junior High School (*SMP*) is determined by the two approaches. The first is the establishment of the Ministry of National Education (*DEPDIKNAS*) regarding the amount of *BOS* funds. Second, from the determination of these quantities, can be analyze further to ensure the total of the unit cost that is required by each students, by counting the average of the unit cost based on the School Revenue and Expenditure Budget Plan (*RAPBS*).

The equation with this research is based on the unit cost determination. Stages are used to analyze also almost same. The stage

essence of this research also refers to the *BOS* fund budget that will be compared or studied further toward *RAPBS*, which is *RAPBS* from the school that was chosen as the research object.

The difference is about the object and place of study. If *BAPPEDA* Tegal took elementary school and junior high school as the object of research, the researcher just took the junior high school (SMP Negeri 4 Wonosari) as a research object.

C. Research Framework

There must be a cost in every single formal education provision, both of learning activity or another activity related to the educational institution management. Educational cost is a cost that is spent by educational institution to manage and conduct an education. To manage and conduct means that the school management and education provision is generally influenced by the cost. The output that is produced by the educational institution influenced by the cost. The total of the cost that is spent by school affects the process and quality of the educational institution output. Cost availability will support several school needs to conduct an education. An adequate cost will improve the quality of education, the the quality education produce a quality student as the output.

Educational cost in the education institution is called education unit cost. Educational unit cost consists of operating cost and investment cost. Operating cost consists of personnel operating cost and non-personnel

operating cost. Personnel operating cost is an operating cost that is came out from the school to pay personnel prosperity like salary, allowance, and honorarium. Personnel means teachers and educational staffs. Thus, personnel operating cost components are teachers and staffs salary and allowance. Non-personnel operating cost is all is a cost that is came out from the school excluding personnel prosperity. The personal operating needs of teachers, staffs, and students are not included into non-personnel operating cost. Non-personnel operating cost is consists of School stationery and equipment, Repair and maintenance, Power and service, Transportation, Consumption, Student development, Reporting, Another cost. Investment cost is a cost that is spent by the school in the purpose of investment. Investment cost that are needed is investment cost excluding the educational land. The investment cost excluding educational land consists of tools procurement, building procurement, and books procurement.

There are 2 kinds of educational unit cost. First is educational unit cost (per school) and the second is educational unit cost per student. To determine educational cost requires the total of the operating cost and the total of the investment cost (excluding the educational land). The total of operating cost and the total of investment cost (excluding the educational land) will result the total of educational unit cost. To determine the educational unit cost per student is by divide the educational unit cost with the total of students.

The reason of this educational unit cost determination is to know how much the cost that must be spent by the student to take a study in the school.

Beside that, this educational unit cost determination can also used to know from anywhere is the fund come from, how much the fund comes from each source, and also to know whether the operating cost and investment cost of school has suitable with the government standard. This educational unit cost determination will be used by the government as a consideration in make fund allocation toward the school. Beside that, this educational unit cost determination will be used by school to make a better budget allocation with a fund from government. Thus, it can make the budget of government and budget of school more effective and efficient. The following figure is the illustration of research framework:

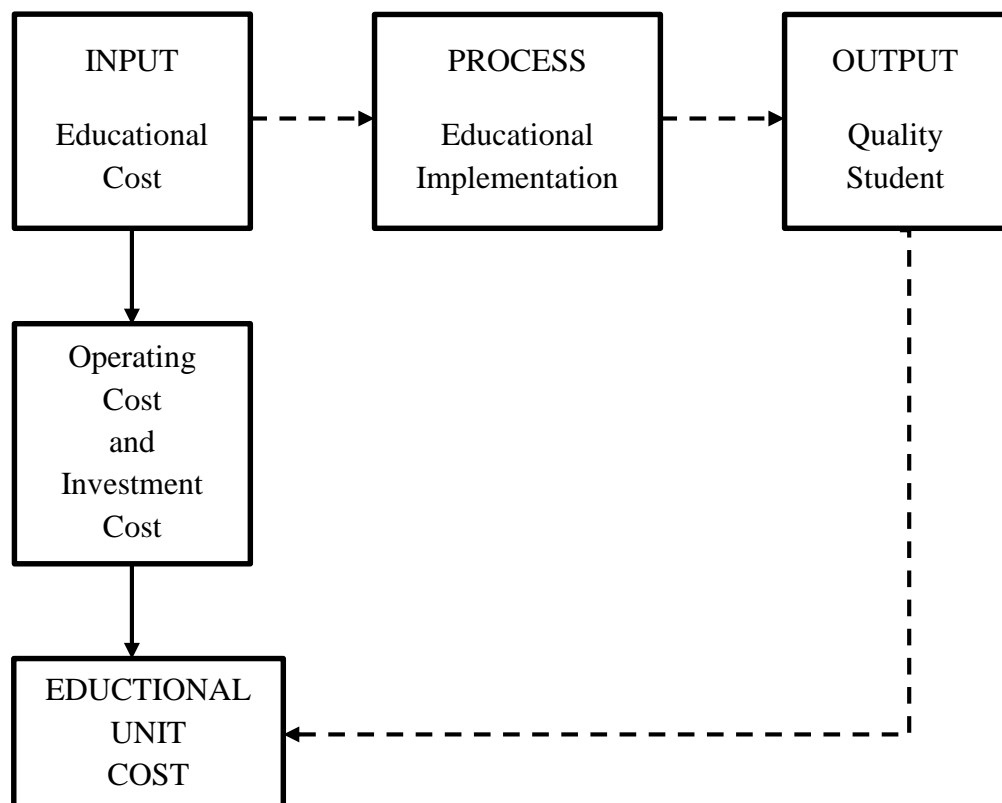


Figure 1. Research framework

D. Research Questions

Based on the literature review and research framework above, the questions of this research are as follows:

1. How many is the total educational unit cost in SMP Negeri 4 Wonosari in fiscal year of 2014?
2. How many is the total of educational unit cost per student in SMP Negeri 4 Wonosari in fiscal year of 2014?
3. How many is the total of operating cost per student in SMP Negeri 4 Wonosari in fiscal year of 2014?
4. How many is the total of investment cost (excluding the educational land) per student in SMP Negeri 4 Wonosari in fiscal year of 2014?
5. How is the suitability between non-personnel operating cost and Government Regulation (PP) No. 69, 2009?
6. How is the distribution of source fund in SMP Negeri 4 Wonosari fiscal year of 2014?

CHAPTER III RESEARCH METHOD

A. Research Design

This research was designed to determine the amount of the junior high educational unit cost (case study of SMP 4 Wonosari). In the effort of determining the SMP Negeri 4 Wonosari educational unit cost, the researcher thought that it is necessary budget calculations based on several aspects. First, the educational unit cost; and second, the number of the student in a school. The educational unit cost consist of operating cost (personnel operating cost and non-personnel operating cost) and investment cost (excluding the educational land)

The type that is used in this research is a case study. Case study is a detail study of a specific object, including the environment and conditions of its past. It is investigated in more detail and thoroughly with descriptive quantitative analysis method. Descriptive quantitative analysis is conducted to report the nominal calculation of the educational unit cost per student per year.

The determination of the educational cost is conducted by calculate the education operating costs (personnel operating cost and non-personnel operating cost) and investment cost (excluding the educational land). It uses factual calculation based on School Revenue and Expenditure Budget Plan (*RAPBS*).

B. Research Place and Time

This research will be conducted in SMP Negeri 4 Wonosari that is addressed at Jalan Ringroad Utara, Ngerboh, Piyaman, Wonosari, Gunungkidul, Yogyakarta. The time of research started from June until August 2015. The objective of this research is SMP Negeri 4 Wonosari.

C. Research Subject and Object

The research was conducted in Gunungkidul. The research subjects was a person who can be able to provide several information about the objects of research. The research subjects were school treasurers and school administration staffs. While the research objects was educational unit cost. It consisted of operating cost (personnel operating cost and non-personnel operating cost) and investment cost (excluding the educational land).

D. Data Collection Technique

1. Interview

Interview is a data collection techniques that is conducted to obtain primary data information related to the research purpose. Interview was conducted directly toward the research subject. Interview in this research was conducted toward the Headmaster, the maker of School Revenue and Expenditure Budget Plan (*RAPBS*), the maker of Civil Servant (*PNS*) salary and allowance recapitulation, and school administration staffs.

2. Documentation

Documentation is a data collection technique by collecting and studying the data related to the research problem. Document studying is done with a guidance from the maker of School Revenue and Expenditure Budget Plan (*RAPBS*), the maker of Civil Servant (*PNS*) salary and allowance recapitulation, and school administration staffs.

The research documents were: 1) the School Revenue and Expenditure Budget Plan (*RAPBS*) of SMP Negeri 4 Wonosari fiscal year of 2014, 2) Civil Servant (*PNS*) salary and allowance recapitulation of SMP Negeri 4 Wonosari fiscal year of 2014, and 3) student data recapitulation of SMP Negeri 4 Wonosari fiscal year of 2014. The profile of SMP Negeri 4 Wonosari and data of SMP Negeri 4 Wonosari teachers and staffs were also reviewed.

3. Observation

Observation is a data collection technique where the researcher observe the research object directly to figure out what actually happened. Because of the research object did not require an observation, thus object that observed was an additional information such as school facilities and infrastructure.

E. Research Instrument

The research instrument is a tool or facility used by the researcher while collecting the data in order to make the research easier and also get a better results, in terms of more accurate, more complete, and more systematic (Suharsimi Arikunto, 2009).

The instrument of this research is a checklist. Checklist that was used in this research was a checklist that helped researcher while collecting the research object and conducting an observation. The research object consisted of School Revenue and Expenditure Budget Plan (*RAPBS*), Recapitulation of Civil Servant (*PNS*) salary and allowance, and other data which were required in this research, Student Data of SMP Negeri 4 Wonosari, Teachers and Staffs Data of SMP Negeri 4 Wonosari, and Profil of SMP Negeri 4 Wonosari. This checklist also was required while observation. Observation of this research conducted to observe an additional information such as school facilities and infrastructure. The following table is a checklist for research requirement in SMP Negeri 4 Wonosari:

Table 1. Checklist for research requirement in SMP Negeri 4 Wonosari

No	Components	Available	Not Available	Total	Information
1	Document/ Data				
1.1	School Revenue and Expenditure Budget Plan (<i>RAPBS</i>)				
1.2	Recapitulation of Civil Servant (<i>PNS</i>) salary and allowance				
1.3	Student Data of SMP Negeri 4 Wonosari				

No	Components	Available	Not Available	Total	Information
1.4	Teachers and Staffs Data of SMP Negeri 4 Wonosari				
1.5	Profil of SMP Negeri 4 Wonosari				
2	Facility and Infrastructure				
2.1	Classroom				
2.2	Bahasa Laboratory				
2.3	IPA Laboratory				
2.4	Computer Laboratory				
2.5	Headmaster's room				
2.6	Teacher's room				
2.7	Administration room				
2.8	Guest room				
2.9	Counseling room				
2.10	Library				
2.11	School Organization (<i>OSIS</i>) room				
2.12	Cooperation (<i>Koperasi</i>) room				
2.13	School Health Unit (<i>UKS</i>) room				
2.14	Praying room (<i>Mushola</i>)				
2.15	Teacher's toilet				
2.16	Student's toilet				
2.17	Warehouse				
2.18	Canteen				
2.19	Parking area				
2.20	Basketball court				
2.21	Volleyball court				
2.22	Long jump court				
2.23	Field (<i>lapangan upacara bendera</i>)				

F. Data Analysis Technique

Data analysis technique that was used are quantitative descriptive and qualitative descriptive. Quantitative data was gathered, sorted, recapitulated, and calculate how many the educational unit cost. Qualitative descriptive means that describe the result of research and describe the data providing (with a table and chart). The data providing (with table and chart) is used to describe how is the condition of the data that affect the amount of educational unit cost.

1. Educational Unit Cost Determination

Educational unit cost can be determined by dividing the total expenditure per year of the school with the total of student in the same year.

Educational unit cost can be determined with a formula as follows (Nanang Fattah (2002: 27):

$$S_b(s,t) = f [K(s,t) \text{ and } M(s,t)]$$

Information;

S_b = educational unit cost per student per year

K = total expenditure

M = total student

s = certain school

t = ceratin year

(Source: Nanang Fattah, 2002: 27)

Educational unit cost determination of SMP Negeri 4 Wonosari fiscal year of 2014 is, as follows:

- a) Collect the documents/ data of SMP Negeri 4 Wonosari fiscal year of 2014 [School Revenue and Expenditure Budget Plan (*RAPBS*), Recapitulation of Civil Servant (*PNS*) salary and allowance, Student Data of SMP Negeri 4 Wonosari, Teachers and Staffs Data of SMP Negeri 4 Wonosari, Profil of SMP Negeri 4 Wonosari]
- b) From the School Revenue and Expenditure Budget Plan (*RAPBS*) and Recapitulation of Civil Servant (*PNS*) salary and allowance of SMP Negeri 4 Wonosari fiscal year of 2014, classify the cost into operating cost and investment cost. Operating cost consists of personnel operating cost and non-personnel operating cost. While the investment cost of this research excluding the educational land investment.
- c) Determine the total Educational Unit Cost:

$$\text{Educational Unit Cost} = \frac{(\text{Operating Cost} + \text{Investment Cost} \text{ excluding the educational land investment})}{\text{total student}}$$

$$\text{Educational Unit Cost} = \frac{(\text{Personnel Operating Cost} + \text{Non-personnel Operating Cost} + \text{Investment Cost} \text{ excluding the educational land investment})}{\text{total student}}$$

- d) Determine the Educational Unit Cost per student:

Educational Unit Cost per student = (Operating Cost + Investment
Cost excluding the
educational land investment)
/ total student

Educational Unit Cost per student = (Personnel Operating Cost +
Non-personnel Operating
Cost + Investment Cost
excluding the educational
land investment) / total
student

e) Determine the operating cost per student:

Operating Cost per student = (Personnel Operating Cost + Non-
personnel Operating Cost) / total
student

f) Determine the investment cost per student

Investment Cost per student = total of Investment Cost (excluding
the educational land investment) /
total student

g) Figure out the sources of fund in SMP Negeri 4 Wonsari educational
unit cost

2. Analysis of Educational Unit Cost Determination

After determine the total of educational unit cost, the next step
that must be done is describe the result of that determination. The result

that taken is the non-personnel operating cost per student. Then, the non-personnel operating cost per student of SMP Negeri 4 Wonosari fiscal year of 2014 is compare by the non-personnel operating cost per student according to the Regulations of Education Minister (*Permendiknas*) No.69, 2009. The step to analysis are, as follows:

- a) Determine the Non-personnel Operating Cost Standard per Student of Gunungkidul

Determine the Non-personnel Operating Cost Standard per Student of Gunungkidul can be done with the non-personnel operating cost standard per student of D.K.I Jakarta multiplied by the Educational Cost Index of Gunungkidul. The educational cost index of Gunungkidul is about 0.959. The following table is Non Personnel Operating Cost Standard per Student According to Regulations of Education Minister (*Permendiknas*) No. 69, 2009

Table 2. Standard of Non Personnel Operating Cost per Student According to Regulations of Education Minister (*Permendiknas*) No. 69, 2009

No	Description (Junior High School)	Total
1	Non Personnel Operating Cost Standard per Student of D.K.I Jakarta	Rp 710,000.00
2	Educational Cost Index of Gunungkidul	0.959

Source: Regulations of Education Minister (*Permendiknas*) No. 69, 2009

- b) The total of non-personnel operating cost per student of SMP Negeri 4 Wonosari fiscal year of 2014 with the non-personnel operating cost per student of Gunungkidul, according to the Regulations of Education Minister (*Permendiknas*) No. 69, 2009

CHAPTER IV RESEARCH RESULT AND DISCUSSION

A. General Data of SMP Negeri 4 Wonosari

1. School Background

SMP Negeri 4 Wonosari is Junior High School which was established on December 31st, 1986. The school was authorized by Drs. GBPH Poeger, head of DIY Culture and Education Department (*Depdikbud DIY*). Formerly, it was named as SMP Negeri 3 Wonosari. SMP Negeri 4 Wonosari is addressed at Jalan Ringroad Utara, Ngerboh, Piyaman, Wonosari, Gunungkidul, Yogyakarta.

The area of SMP Negeri 4 Wonosari is 9,096m². It has 15 classes, 5 classes in every grade. 7th grade has 5 classes (A, B, C, D, E), 8th grade has 5 classes (A, B, C, D, E), and 9th grade also has 5 classes (A, B, C, D, E). This form of class was established since 2013.

Headmaster of SMP Negeri 4 Wonosari is Mardjono S.Pd. He was occupied since November 25th, 2014. Mardjono S.Pd was accupied because the previous headmaster, R. Danang Soetandyo S.Pd was dead. SMP Negeri 4 Wonosari has some vision and missions, and also purposes. There are vision, missions and purposes of SMP Negeri 4 Wonosari:

a. Vision

Realizing the student as a person who has a piety (*ketaqwaan*), intelligence, and skill.

b. Missions

- 1) Worship at the school
- 2) Religious guidance
- 3) An active, innovative, creative, effective and pleasant learning.
(*pembelajaran yang aktif, inovatif, kreatif, efektif dan menyenangkan: PAIKEM*)
- 4) Sport extracurricular
- 5) Skill extracurricular

c. Purposes

- 1) Produce a person who has a piety, a precious morals, and a responsibility
- 2) Increase the achievement in the field of religion
- 3) Increase the exam scores
- 4) Graduate 100% students in every academic year
- 5) Have an achievement in the field of sport
- 6) Have an achievement in the field of art
- 7) Provide the students with a technology, information, and communication
- 8) Provide the student with a skill

2. School Facility and Infrastructure

One of factors that support the success of education programs in the learning process is school facility and infrastructure. It is the one of

resources that became the benchmark the quality of schools and the need to increase continuously along with the development of science and technology. School facilities and infrastructure is an important part that needs to be prepared carefully and continuously, so it can guarantee the learning activity. In implementation of education, it is needed to produce an effective and efficient learning activity. There are the existing school facility and infrastructure in SMP Negeri 4 Wonosari:

Table 3. School facility and infrastructure in SMP Negeri 4 Wonosari fiscal year of 2014

No	The type of School facility and infrastructure	Total
1	Classroom	15
2	Bahasa Laboratory	1
3	IPA Laboratory	1
4	Computer Laboratory	1
5	Headmaster's room	1
6	Teacher's room	1
7	Administration room	1
8	Guest room	1
9	Counseling room	1
10	Library	1
11	School Organization (<i>OSIS</i>) room	1
12	Cooperation (<i>Koperasi</i>) room	1
13	School Health Unit (<i>UKS</i>) room	1
14	Praying room (<i>Mushola</i>)	1
15	Teacher's toilet	4
16	Student's toilet	8
17	Warehouse	1
18	Canteen	5
19	Parking area	2
20	Basketball court	1
21	Volleyball court	1
22	Long jump court	1
23	Field (<i>lapangan upacara bendera</i>)	1

Source: Observation

3. Teacher and Educational Staff

The number of Teacher in SMP Negeri 4 Wonosari is 37 people, consist of 34 permanent teachers and 3 teachers that are not permanent (Honorary). The number of Educational Staff totaled 8 people, consists of 5 permanent staffs and 3 staffs that are not permanent (Honorary). The following table is the detail of teacher and educational staff:

Table 4. Teacher and Educational Staff of SMP Negeri 4 Wonosari
fiscal year of 2014

No	Description		Total
1	Teachers		
	1.1	Permanent Teacher class IV/a (Headmaster)	1
	1.2	Permanent Teacher class IV/a	24
	1.3	Permanent Teacher class IV/b	1
	1.4	Permanent Teacher class III/b	5
	1.5	Permanent Teacher class III/c	2
	1.6	Permanent Teacher class III/d	1
	1.7	Honorary Teacher	3
	Total Teachers		37
2	Educational staff		
	2.1	Permanent Educational staff class III/c	1
	2.2	Permanent Educational staff class II/b	3
	2.3	Permanent Educational staff class II/c	1
	2.4	Honorary Educational staff	3
	Total Educational staff		8

Source: Teacher and Educational Staff list of SMP Negeri 4 Wonosari
fiscal year of 2014

The data of Teacher and Educational Staff also can be provided in form
of chart:

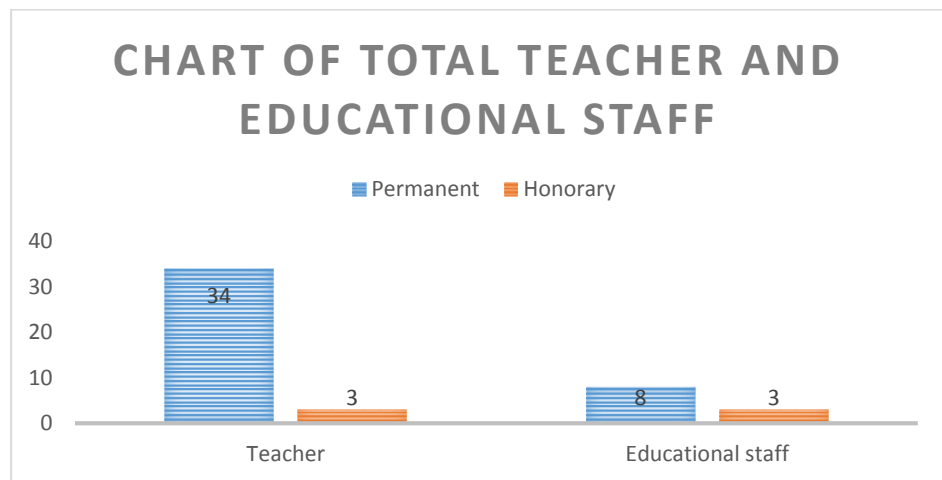


Figure 2. Chart of Total Teacher and Educational Staff

4. Study Group and Student

SMP Negeri 4 Wonosari has a study group totaled 15 classes. The following table is the detail of study group in SMP Negeri 4 Wonosari:

Table 5. Study Groups of SMP Negeri 4 Wonosari fiscal year of 2014

No	Grade of Class	Study Group					Total
		A	B	C	D	E	
1	Seventh grade	1	1	1	1	1	5 Classes
2	Eighth grade	1	1	1	1	1	5 Classes
3	Ninth grade	1	1	1	1	1	5 Classes
Total		3	3	3	3	3	15 Classes

Source: Student list of SMP Negeri 4 Wonosari fiscal year of 2014

The number of student in SMP Negeri 4 Wonosari fiscal year of 2014 is 382 students. It consists of 168 male students and 214 female students. The following tables are the detail of student in SMP Negeri 4 Wonosari, the detail is according to the grade of class:

Table 6. The number of student in SMP Negeri 4 Wonosari fiscal year of 2014

No	Group		Sex (<i>jenis kelamin</i>)		Total
			Male	Female	
1	Seventh Grade				
	1.1	Class A	10	16	26
	1.2	Class B	16	10	26

No	Group		Sex (<i>jenis kelamin</i>)		Total
			Male	Female	
	1.3	Class C	11	14	25
	1.4	Class D	11	15	26
	1.5	Class E	10	15	25
Sub Total			58	70	128
2	Eight Grade				
	2.1	Class A	3	24	27
	2.2	Class B	3	24	27
	2.3	Class C	8	18	26
	2.4	Class D	15	8	23
	2.5	Class E	21	3	24
Sub Total			50	77	127
3	Ninth Grade				
	3.1	Class A	3	24	27
	3.2	Class B	8	16	24
	3.3	Class C	17	9	26
	3.4	Class D	16	9	25
	3.5	Class E	16	9	25
Sub Total			60	67	127
Total number of all students			168	214	382

Source: Student list of SMP Negeri 4 Wonosari fiscal year of 2014

According to the data of student above, it can be provided in the form of following chart:

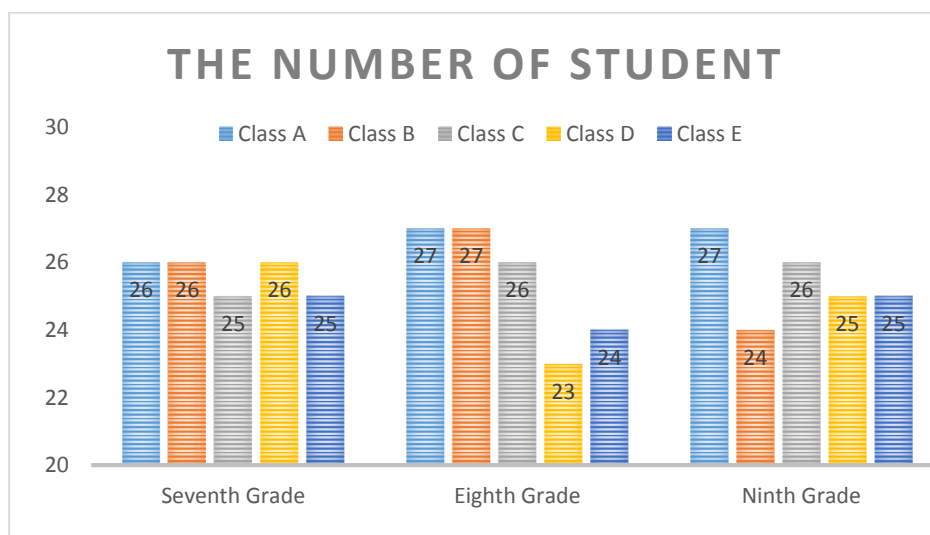


Figure 3. The number of student in SMP Negeri 4 Wonosari fiscal year of 2014

B. Specific Data of SMP Negeri 4 Wonosari

1. Operating Cost

a. Personnel Operating Cost

Personnel operating cost of SMP Negeri 4 Wonosari consisted of Civil Servant (*PNS*) salary and allowance, honorary teachers salary, honorary educational staff salary, honorarium Excluding salary and allowance, and human resource development. The following table is the personnel operation cost recapitulation of SMP Negeri 4 Wonosari fiscal year of 2014:

Table 7. Personnel operation cost recapitulation of SMP Negeri 4 Wonosari fiscal year of 2014

No	Personnel Operating Cost Component	Total
1	Civil Servant (<i>PNS</i>) Salary and Allowance	Rp 1,677,491,300.00
2	Honorary Teachers Salary	Rp 21,000,000.00
3	Honorary Educational Staff Salary	Rp 35,400,000.00
4	Honorarium Excluding Salary and Allowance	Rp 8,400,000.00
Total		Rp 1,742,291,300.00

Source: School Revenue and Expenditure Budget Plan (*RAPBS*) Fiscal year of 2014 and the Recapitulation of Permanent Teacher and Staff (*PNS*) salary and allowance

b. Non-personnel Operating Cost

Non personnel operating cost of SMP Negeri 4 Wonosari consisted of School stationery and equipment, Repair and maintenance, Power and service, Transportation, Consumption, Student development, Competency test, Reporting, Another cost. The following table is non personnel cost recapitulation of SMP Negeri 4 Wonosari fiscal year of 2014:

Table 8. Non-personnel Operation Cost Recapitulation of SMP Negeri 4 Wonosari fiscal year of 2014

No	Non Personnel Operating Cost Component	Total
1	School Stationery and Equipment	Rp 71,544,850.00
2	Repair and Maintenance	Rp 74,020,700.00
3	Power and Service	Rp 35,217,872.00
4	Consumption	Rp 13,005,000.00
5	Transportation	Rp 3,770,000.00
6	Student Development	Rp 10,200,000.00
7	Competency Test	Rp 1,845,000.00
8	Reporting Cost	Rp 1,312,000.00
9	Another Cost	Rp 71,544,850.00
Total		Rp 210,915,422,00

Source: School Revenue and Expenditure Budget Plan (*RAPBS*) Fiscal year of 2014

2. Investment Cost (Excluding the Educational Land)

The investment cost in this research excluding the investment in the educational land. The investment cost (excluding the educational land) of SMP Negeri 4 Wonosari consisted of tools and equipments procurement cost and books procurement cost. The components of tools and equipments procurement cost were guest tables and chairs procurement; UPS/ Stabilizers procurement; fire extinguishers tool procurement; computers, printers, laptops procurements; wastebaskets procurement; book cases, archive cases, and cases for Social Science Subject; Sound systems procurement for flag ceremony; student bicycles procurement; and School Health Unit (*UKS*) equipments procurement. The books procurement cost were textbooks procurement and reference books procurement. The following table is the Investment Cost (Excluding the Educational Land) cost recapitulation of SMP Negeri 4 Wonosari fiscal year of 2014:

Table 9. Investment Cost (Excluding the Educational Land)
Recapitulation of SMP Negeri 4 Wonosari fiscal year of 2014

No	Investment Cost (Excluding the Educational Land) Component	Total
1	Guest Tables and Chairs Procurement	Rp 5,000,000.00
2	UPS/ Stabilizers Procurement	Rp 771,000.00
3	Fire Extinguishers Tool Procurement	Rp 1,500,000.00
4	Computers, Printers, Laptops Procurements	Rp 53,385,000.00
5	Wastebaskets Procurement	Rp 6,000,000.00
6	Book Cases, Archive Cases, and Cases For Social Science Subject	Rp 11,000,000.00
7	Sound Systems Procurement For Flag Ceremony	Rp 3,500,000.00
8	Student Bicycles Procurement	Rp 7,500,000.00
9	School Health Unit (<i>UKS</i>) Equipments Procurement	Rp 3,000,000.00
10	Textbooks Procurement	Rp 13,525,500.00
11	Reference Books Procurement	Rp 9,411,850.00
Total		Rp 114,593,350.00

Source: School Revenue and Expenditure Budget Plan (*RAPBS*) Fiscal year of 2014

3. Educational Unit Cost

Educational Unit Cost Determination of SMP Negeri 4 Wonosari fiscal year of 2014 as follows:

$$\text{Educational Unit Cost} = \text{Operating Cost} + \frac{\text{Investment Cost}}{\text{(excluding educational land)}}$$

$$\text{Educational Unit Cost} = \text{Rp } 1,953,206,722.00 + \text{Rp } 114,593,350.00$$

$$\text{Educational Unit Cost} = \text{Rp } 2,067,800,072.00$$

Educational Unit Cost per Student Determination of SMP Negeri 4

Wonosari fiscal year of 2014 as follows:

$$\text{Educational Unit Cost per Student} = \text{Educational Unit Cost} / \text{Total Student}$$

$$\text{Educational Unit Cost per Student} = \text{Rp } 2,067,800,072.00 / 382$$

Educational Unit Cost per Student = Rp 5,413,089.19

According to the determination above can be taken that the educational unit cost of SMP Negeri 4 Wonosari fiscal year of 2014 is Rp 2,067,800,072.00. The determination above also shows that the educational unit cost of SMP Negeri 4 Wonosari per student is Rp 5,413,089.19.

4. Source of Fund

Source of funds in SMP Negeri 4 Wonosari arising from the National Indonesian Budget (*APBN*), Regional Government Budget of *Daerah Istimewa Yogyakarta (APBD 1)*, Regional Government Budget of Gunungkidul (*APBD 2*), and *SSN (Sekolah Standar Nasional)* fund. The following table is the source of fund distribution:

Table 10. Source of Fund Distribution in SMP Negeri 4 Wonosari fiscal year of 2014

No	Source of Fund	Total	Percentage
1	National Indonesian Budget (<i>APBN</i>)	Rp 228,719,772.00	11.06%
2	Regional Government Budget of <i>Daerah Istimewa Yogyakarta (APBD 1)</i>	Rp 21,377,400.00	1.03%
3	Regional Government Budget of Gunungkidul (<i>APBD 2</i>)	Rp 1,766,046,900.00	85.41%
4	<i>SSN (Sekolah Standar Nasional)</i> fund	Rp 51,656,000.00	2.50%
Total		Rp 2,067,800,072.00	100%

Source: School Revenue and Expenditure Budget Plan (*RAPBS*) Fiscal year of 2014

According to the data of source of fund distribution above, it also can be provided in the form of following chart:

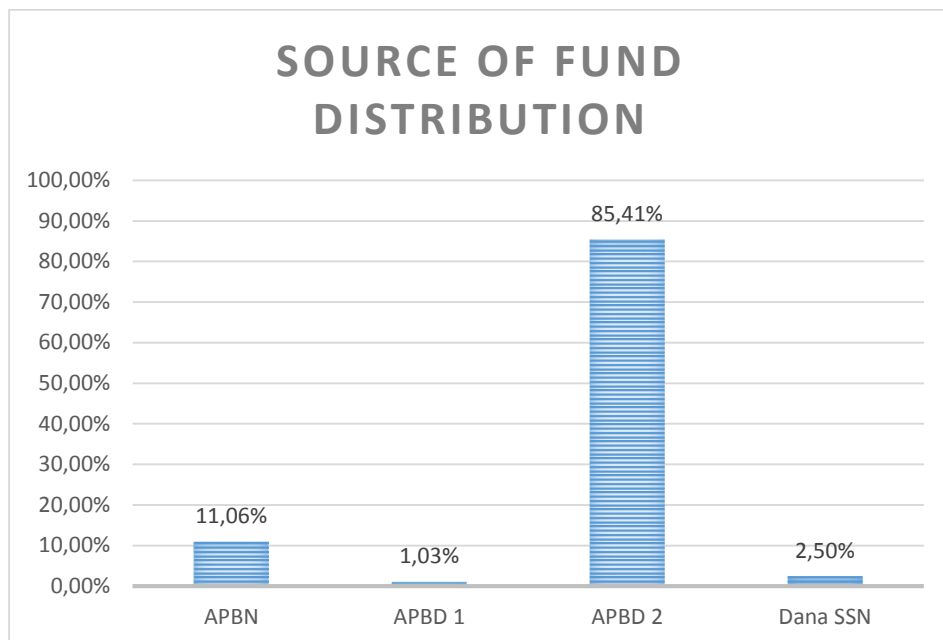


Figure 4. Source of Fund Distribution in SMP Negeri 4 Wonosari fiscal year of 2014

5. Non-personnel Operating Cost of SMP Negeri 4 Wonosari According to Regulations of Education Minister (*Permendiknas*) No. 69, 2009
 - a. Non-personnel Operating Cost per Student According to Regulations of Education Minister (*Permendiknas*) No. 69, 2009

The following table is the standard of non-personnel operating cost according to Regulations of Education Minister (*Permendiknas*) No. 69, 2009:

Table 11. Standard of Non Personnel Operating Cost per Student
According to Regulations of Education Minister
(*Permendiknas*) No. 69, 2009

No	Description (Junior High School)	Total
1	Non Personnel Operating Cost Standard per Student of D.K.I Jakarta	Rp 710,000.00
2	Educational Cost Index of Gunungkidul	0.959
3	Non Personnel Operating Cost Standard per Student of Gunungkidul	Rp 680,890.00

Source: Regulations of Education Minister (*Permendiknas*) No. 69, 2009

b. Non personnel Operating Cost per Student of SMP Negeri 4 Wonosari

Non personnel operating cost per student of SMP Negeri 4 Wonosari was Rp 552,135.00 (Rp 210,915,422.00 divided by 382 students). It means that the non-personnel operating cost per student of SMP Negeri 4 Wonosari had not passed the standard of Non personnel operating cost per student according to the Regulations of Education Minister (*Permendiknas*) No. 69, 2009.

C. Discussion

1) Operating Cost Determination

Operating cost is a cost that arising from the school as an educational institution to finance the operational activity of the school. The operating cost consists of personnel operating cost and non-personnel operating cost.

a. Personnel Operating Cost

Personnel operating cost is a cost that is came out from the school. This cost is related to the personnel prosperity like salary,

allowance, and honorarium. The following table is a percentage and detail of personnel operating cost component distribution in SMP Negeri 4 Wonosari fiscal year of 2014:

Table 12. Percentage of Personnel Operating Cost Component Distribution in SMP Negeri 4 Wonosari Fiscal year of 2014

No	Component	Total	Percentage
1	Civil Servant (<i>PNS</i>) Salary and Allowance	Rp 1,677,491,300.00	96.28%
2	Honorary Teachers Salary	Rp 21,000,000.00	1.21%
3	Honorary Staffs Salary	Rp 35,400,000.00	2.03%
4	Honorarium Excluding Salary and Allowances	Rp 8,400,000.00	0.48%
Total of Personnel Operating Cost		Rp 1,742,291,300.00	100,00%

Source: School Revenue and Expenditure Budget Plan (*RAPBS*) Fiscal year of 2014

Fund allocation of SMP Negeri 4 Wonosari fiscal year of 2014 showed that personnel operating cost got the largest fund allocation than non-personnel operating cost and investment cost (excluding the educational land). Personnel operating cost got Rp 1,742,291,300.00, while the total allocation of non-personnel operating cost was Rp 210,915,422.00 and investment cost (excluding the educational land) was Rp 114,593,350.00. Personnel operating cost got the largest allocation because there was a Civil Servant (*PNS*) salary and allowance. There were 4 cost components of SMP Negeri 4 Wonosari fiscal year of 2014:

1) Civil Servant (*PNS*) Salary and Allowance

Civil Servant (*PNS*) salary and allowance was the largest cost component than another cost components. It was Rp 1,677,491,300.00. That amount was distributed onto 34 permanent teachers and 8 permanent staffs (*PNS*). It was given monthly include the 13th salary.

Source that was taken to make a result of Civil Servant (*PNS*) salary and allowances is the recapitulation of Civil Servant (*PNS*) salary and allowance. This recapitulation was made in the form of fiscal year of (January until December 2014). The recapitulations was made every month, in other words, there were 13 recapitulations (include the 13th salary) in a fiscal year.

The recapitulations of Civil Servant (*PNS*) salary and allowance consisted of salary, allowances, and reductions. The earning that obtained by Civil Servant (*PNS*) was a salary plus allowances minus reductions. The allowances consisted of main allowance, general allowance, functional allowance, and basic foods allowance. While the reduction consisted of dues compulsory (*IWP*) and a savings for the housing (*Taperum*).

2) Honorary Teachers salary

Fund that allocated to honorary Teachers salary wasRp 21,000,000.00 or 1.21% from personnel operating cost allocation.

The way to determine the honorary Teachers salary was salary per hour multiplied by total teaching hours.

The source of data to determine it was from School Revenue and Expenditure Budget Plan (*RAPBS*) Fiscal year of 2014. There were 3 components of honorary Teachers salary in School Revenue and Expenditure Budget Plan (*RAPBS*) fiscal year of 2014. The component consisted of database honorary teacher (Rp 10,000,000.00), christianity honorary teacher (Rp 3,400,000.00), javanese subject honorary teacher and skills honorary teacher (Rp 7,200,000.00).

3) Honorary staffs salary

Honorary staff salary is a salary that is given to the staff who are not permanent (honorary). Fund that was allocated to honorary staff salary is Rp 35,400,000.00 or 2.03% from personnel operating cost allocation. The source of data to determine it was from School Revenue and Expenditure Budget Plan (*RAPBS*) fiscal year of 2014.

4) Honorarium Excluding Salary and Allowances

Honorarium excluding salary and allowances is an honorarium that was given to teacher and staff who do an assignment outside their main job. This honor can not be given within the main salary. They do an assignment which is about the school management.

Fund that allocated to honorarium excluding salary and allowance was Rp 8,400,000.00 or 0.48% from personnel operating cost allocation. The source of data to determine it was from School Revenue and Expenditure Budget Plan (*RAPBS*) fiscal year of 2014.

b. Non Personnel Operating Cost

Non personnel operating cost is a cost that arising from the school. This cost was related to non-personnel prosperity, like a School stationery and equipment, Repair and maintenance, Power and service, Transportation, Consumption, Student development, Reporting, Another cost. The following table is a percentage and detail of non-personnel operating cost component distribution in SMP Negeri 4 Wonosari fiscal year of 2014:

Table 13. Percentage and Detail of Non Personnel Operating Cost Component Distribution in SMP Negeri 4 Wonosari Fiscal year of 2014

No	Component	Total	Percentage
1	School Stationery and Equipment	Rp 71,544,850.00	33.92%
2	Repair and Maintenance	Rp 74,020,700.00	35.09%
3	Power and Service	Rp 35,217,872.00	16.70%
4	Consumption	Rp 13,005,000.00	6.17%
5	Transportation	Rp 3,770,000.00	1.79%
6	Student Development	Rp 10,200,000.00	4.84%
7	Reporting Cost	Rp 1,845,000.00	0.87%
8	Other Cost	Rp 1,312,000.00	0.62%
		Rp 210,915,422.00	100 %

Source: School Revenue and Expenditure Budget Plan (*RAPBS*) Fiscal year of 2014

1) School Stationery and Equipment

School stationery is school stationery procurement that is needed for school management and learning activity. While, school equipment is the equipments that are needed for school practicum such as natural science (*IPA*) practicum, social science (*IPS*) practicum, bahasa practicum, computer practicum, skills practicum. The school equipment is also the equipments that are need for sports, equipment for sanitation, equipment for health and safety, stamp ink, printer ink, etc. The equipment is a material which is wasted in a year or less.

School stationery and equipment of SMP Negeri 4 Wonosari fiscal year of 2014 allocation was Rp 71,544,850.00 or 33.92% from non-personnel cost allocation. School and equipment of SMP Negeri 4 Wonosari consisted of stationery and equipment procurement for school management, stationary and equipment procurement for learning activity, and photocopy. One additional activity of the school that can be added to the school stationary and equipment was a scout activity. School stationary and equipment allocation for scout was Rp 500,000.00.

2) Repair and Maintenance

Repair and maintenance is cost that used to repair and maintenance the school facility and infrastructure in order to maintain the quality of school facility and infrastructure. Repair and

maintenance activity is intended to keep the school facility and infrastructure worthy.

The fund that was allocated to repair and maintenance of SMP Negeri 4 Wonosari fiscal year of 2014 was Rp 35,217,872.00 or 16.70% from non-personnel operating cost allocation. Repair of SMP Negeri 4 Wonosari fiscal year of 2014 consisted of electricity installation repair, computer, LCD repair and floor repair. Electricity installation repair was done if there was any short circuit or any other problems like cable replacement. Computer and LCD repair was about hardware repair. Floor repair was about damage floor replacement and tiling activity.

Maintenance of SMP Negeri 4 Wonosari was done periodically, every week, every month or every semester. Maintenance of SMP Negeri 4 Wonosari fiscal year of 2014 consisted of school building maintenance, meubelair maintenance, laboratory maintenance, library books maintenance, fan maintenance, printer maintenance, lighting maintenance, students bicycle maintenance, and tool of learning activity maintenance.

Building maintenance was about building re-cementation, building repainting, glasses cleaning, ceiling re-fixing, etc. The room and building will keep good and neat with this maintenance. The room and building maintenance was done almost once a year. It took an allocation of Rp 19,000,000.00. For inside component like

meubelair, lighting, fan, tool of office, and tool of learning activity was required more intensive maintenance because it was more urgent than the building maintenance. It tooks an allocation of Rp 45,420,700.00. The other maintenance like laboratory maintenance, library books maintenance and students bicycle was allocated for Rp 3,700,000.00. Laboratory maintenance was about laboratory tools and media maintenance. Library books maintenance is about book recovering.

3) Power and Service

Power and service cost is a cost to pay a power and service that are used to support the learning activity in school. Power and service of SMP Negeri 4 Wonosari fiscal year of 2014 consisted of electricity, water, telephone, internet, newspaper and magazine. The fund that was allocated to power and service was Rp 35,217,872,00 or 16.70% from non-personnel operating cost allocation. To support learning activity, SMP Negeri 4 Wonosari allocated a fund of Rp 12,611,328.00 for Cost of Electricity for 12 months, Rp 8,606,300.00 for Cost of water for 12 months, Rp 1,200,000.00 for cost of telephone, Rp 11,600,244.00 for cost of internet, and for newspaper and magazine subscription was Rp 1,200,000.00.

4) Consumption

Consumption cost is a cost that is spent by school to provide a consumption in a decent activity such as school competitions and meetings. The fund that was allocated by SMP Negeri 4 Wonosari fiscal year of 2014 to the consumption was Rp 13,005,000.00 or 6.17% from non-personnel operating cost allocation.

From the amount of Rp 13,005,000.00, Rp 11,300,000.00 was allocated to school competitions consumption. Consumption was also provided to the meeting. In SMP Negeri 4 Wonosari, there was an allocation to coordination meeting with parent of the student. It is Rp 1,305,000.00. For the consumption, there was an additional activity. The additional activity was a Scout activity. The consumption of additional activity was Rp 400,000.00.

5) Transportation

Transportation cost is a cost that is spent by the school to pay various official travel of the teachers, educational staffs, and the student inside and outside the city. The fund that was allocated to the transportation was Rp 3,770,000.00 or 1.79% from non-personnel operating cost allocation.

From the amount of Rp 3,770,000.00, Rp 2,050,000.00 was used to provincial and inter-provincial official travel. In the amount of Rp 1,000,000.00 was used to Deliberations of Subject Teachers

(*MGMP*) activity and Graduate Competency Unit (*SKL*) review activity. And the rest, Rp 750,000.00 was used to fund withdrawals.

6) Student Development

Student development cost is a cost that is spent by the school to conduct a student development activity through an extracurricular like Scout, Junior Red Cross (PMR), School Health Unit (UKS), Junior Scientific Paper (KIR), extracurricular of sports, extracurricular of arts, and extracurricular of skills. SMP Negeri 4 Wonosari allocated the fund of Rp 10,200,000.00 to the student development. It was 4.84% from non-personnel operating cost.

From the amount of Rp 10,200,000.00, Rp 6,000,000.00 was allocated to the Scout activity. This amount was the biggest allocation in the student allocation component. Extracurricular of sport got an allocation about Rp 1,800,000.00.

SMP Negeri 4 Wonosari had 4 kinds of sport extracurricular. They are football, basketball, table tennis, and tae kwondo. Tae kwondo got the biggest, it was Rp 900,000.00. Another 3 sport extracurricular got Rp 300,000.00 for each sport extracurricular.

In the amount of Rp 600,000.00 was allocated to the extracurricular of arts. There were 2 kinds of arts extracurricular. Junior Scientific Paper was allocated in the amount of Rp 300,000.00. Same amount was also allocated to the skills

extracurricular (story telling). And the rest of student development fund, Rp 1,200,000.00 was allocated to olympiad activity. There were 4 kinds of olympiad, they were Math, Biology, Physics, and Social Science. Each kind of olympiad got an allocation in the amount of Rp 300,000.00.

7) Reporting Cost

Reporting cost is a cost that is spent by the school to make and also to send a report to the important side of the school. Fund in the amount of Rp 1,845,000.00 was allocated to the reporting cost. It was 0.87% from the non-personnel operating cost allocation. Reporting cost of SMP Negeri 4 Wonosari had 3 reporting activity. There were Performance Accountability Report (*LAKIP*), School Strategic Plan (*RENSTRA*), and Citizen Satisfaction Index (*IKM*). Each reporting was allocated in amount of Rp 615,000.00.

8) Other Cost

Other cost is a cost that cannot be grouped onto those 7 cost components above. SMP Negeri 4 Wonosari allocated fund in the amount of Rp 1,312,000.00 to the other cost. It was 0.62% from non-personnel operating cost allocation. From amount of Rp 1,312,000.00, Rp 1,012,000.00 was allocated to the meeting need (work program socialization). And the rest, Rp 300,000.00 was allocated to the Scout camping.

Operating cost determination was based on Calculation Guide of *BOSP (Biaya Operasional Satuan Pendidikan)*. The calculation guide of *BOSP* was published by *BSNP (Badan Standar Nasional Pendidikan)*. The cost determination approach that was used in this research was a cost approach. It means that, the research was done by calculating the cost that was spent by school based on cost components. Cost components were sorted by grouping the same category of cost components. In other words, cost components were split onto personnel operating cost or non-personnel operating cost.

Operating cost determination of SMP Negeri 4 Wonosari was used a formula, as follows:

$$\text{Operating Cost} = \text{Personnel Operating Cost} + \text{Non-personnel Operating Cost}$$

$$\text{Operating Cost} = \text{Rp } 1,742,291,300.00 + \text{Rp } 210,915,422.00$$

$$\text{Operating Cost} = \text{Rp } 1,953,206,722.00$$

$$\text{Operating Cost per Student} = \text{Total Operating Cost} / \text{Total Students}$$

$$\text{Operating Cost per Student} = \text{Rp } 1,953,206,722.00 / 382$$

$$\text{Operating Cost per Student} = \text{Rp } 5,113,107.00$$

Based on the operating cost determination of SMP Negeri 4 Wonosari above can be taken that the operating cost of SMP Negeri 4 Wonosari fiscal year of 2014 was Rp 1,953,206,722.00 and the operating cost per student of SMP Negeri 4 Wonosari fiscal year of 2014 was Rp 5,113,107.00.

2. Investment Cost (Excluding The Educational Land)

The investment cost (Excluding the educational Land) is a cost that is spent by the school as an educational institution to the procurement of goods and services (Excluding the land) to conduct an educational activity. The goods and services in this case was a goods and services whose value more than one fiscal year. The following table was a percentage and detail of investment cost (Excluding an education land) in SMP Negeri 4 Wonosari fiscal year of 2014:

Table 14. Percentage and Detail of Investment Cost (Excluding the Education Land) in SMP Negeri 4 Wonosari Fiscal year of 2014

No	Component	Total	Percentage
1	Guest Tables and Chairs Procurement	Rp 5,000,000.00	4.36%
2	UPS/ Stabilizers Procurement	Rp 771,000.00	0.67%
3	Fire Extinguishers Tool Procurement	Rp 1,500,000.00	1.31%
4	Computers, Printers, Laptops Procurements	Rp 53,385,000.00	46.59%
5	Wastebaskets Procurement	Rp 6,000,000.00	5.24%
6	Book Cases, Archive Cases, and Cases For Social Science Subject	Rp 11,000,000.00	9.60%
7	Sound Systems Procurement For Flag Ceremony	Rp 3,500,000.00	3.05%
8	Student Bicycles Procurement	Rp 7,500,000.00	6.54%
9	School Health Unit (<i>UKS</i>) Equipments Procurement	Rp 3,000,000.00	2.62%
10	Textbooks Procurement	Rp 13,525,500.00	11.80%
11	Reference Books Procurement	Rp 9,411,850.00	8.21%

Total of Investment Cost (Excluding the Educational Land)	Rp 114,593,350.00	100.00%
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Source: School Revenue and Expenditure Budget Plan (*RAPBS*) Fiscal year of 2014

The fund that was allocated by SMP Negeri 4 Wonosari fiscal year of 2014 to the investment cost (excluding the educational land) was Rp 144,593,350.00. The investment cost (excluding the educational land) of SMP Negeri 4 Wonosari generally consists of tools and equipments procurement cost and books procurement cost. The tools and equipment procurement cost took the fund in the amount of Rp 91,656,000.00 or 79.98% from the investment cost (excluding the educational land). While the books procurement cost was allocated in the amount of Rp 22,937,350.00 or 20.02% from the investment cost (excluding the educational land).

The components of tools and equipment procurement cost were guest tables and chairs procurement; UPS/ Stabilizers procurement; fire extinguishers tool procurement; computers, printers, laptops procurements; wastebaskets procurement; book cases, archive cases, and cases for Social Science Subject; Sound systems procurement for flag ceremony; student bicycles procurement; and School Health Unit (UKS) equipment procurement. The books procurement cost were textbooks procurement and reference books procurement.

From those components, the biggest allocation was used to computers, laptops, and printers procurements. It was Rp 53,385,000.00 or

46.59% from the investment cost (excluding the educational land). While the smallest allocation is Rp 771,000.00 or 0.67% from the investment cost (excluding the educational land). It is used to UPS/ Stabilizer procurement.

3. Educational Unit Cost Determination

Educational unit cost determination is a sum of operating cost and investment cost. Operating cost consists of personnel operating cost and non-personnel operating cost. Investment cost consists of the cost of investment and an investment cost excluding the educational land. SMP Negeri 4 Wonosari did not buy a land for educational activity in fiscal year of 2014. Therefore, educational cost determination in this research was a sum of personnel operating cost, non-personnel operating cost, and an investment cost excluding the educational land.

Based on the result of determination in this research, can be taken that the total of educational unit cost in SMP Negeri 4 Wonosari fiscal year of 2014 was Rp 2,067,800,072.00 and the total of educational unit cost per student in SMP Negeri 4 Wonosari was Rp 5,413,089.00. Those number was obtained without the educational land investment cost in the calculation. If there was a cost of educational land investment in the calculation, thus the total of investment cost will rise. It means that the total of educational unit cost also will rise.

4. Sources of Fund

Sources of fund in SMP Negeri 4 Wonosari fiscal year of 2014 arising from several sources. There are the National Indonesian Budget (*APBN*), the Regional Government Budget of *Daerah Istimewa Yogyakarta* (*APBD 1*), the Regional Government Budget of Gunungkidul (*APBD 2*), and the *Sekolah Standar Nasional* (*SSN*) fund.

Source of fund that arising from the National Indonesian Budget (*APBN*) about Rp 228,719,772.00 (11.06%), from the Regional Government Budget of *Daerah Istimewa Yogyakarta* (*APBD 1*) was Rp 21,377,400.00 (1.03%), from Regional Government Budget of Gunungkidul (*APBD 2*) about Rp 1,766,046,900.00 (85.41%), and from *SSN* (*Sekolah Standar Nasional*) fund about Rp 51,656,000.00 (2.50%)

The amount of Rp 228,719,772.00 from National Indonesian Budget (*APBN*), Rp 50,500,000.00 was allocated to personnel operating cost, Rp 124,282,422.00 was allocated to non-personnel operating cost, and 53,937,350.00 was allocated to investment cost (excluding the educational land). The amount of Rp 21,377,400.00 from the Regional Government Budget of *Daerah Istimewa Yogyakarta* (*APBD 1*) was all allocated to non-personnel operating cost. There was no more allocation from the Regional Government Budget of *Daerah Istimewa Yogyakarta* (*APBD 1*) except allocation to non-personnel operating cost. The amount of Rp 1,766,046,900.00 from Regional Government Budget of Gunungkidul (*APBD 2*), Rp 1,691,791,300.00 was allocated to personnel operating cost,

Rp 65,255,600.00 was allocated to non-personnel operating cost, Rp 9,000,000.00 was allocated to investment cost (excluding the educational land). The amount of Rp 51,656,000.00 from the *SSN (Sekolah Standar Nasional)* fund was all allocated to investment cost (excluding the educational land).

5. Suitability Between Non-personnel Operating Cost and Regulations of Education Minister (*Permendiknas*) No. 69, 2009

According to the Regulations of Education Minister (*Permendiknas*) No. 69, 2009, the total of non-personnel operating cost per student in Gunungkidul is Rp 680,890.00. Meanwhile the total of non-personnel operating cost per student in SMP Negeri 4 Wonosari fiscal year of 2014 was 552,135.00. It means that the total of non-personnel operating cost per student in SMP Negeri 4 Wonosari fiscal year of 2014 had not passed the standard according to the Regulations of Education Minister (*Permendiknas*) No. 69, 2009. There was a difference about Rp 128,775.00 per student.

6. Research Limitation

This research is still remains a lot of deficiencies because of several limitations. Several limitations that are meant as follows:

1. This research only studied about the educational unit cost in the SMP Negeri 4 Wonosari. Another schools may have a different condition thus they have a different total educational unit cost.
2. This research did not use a time in the form of academic year, but in the form of fiscal year of. It was because of the recapitulation of Civil Servant (*PNS*) salary and allowance and the School Revenue and Expenditure Budget Plan (*RAPBS*) of SMP Negeri 4 Wonosari use a time in the form of fiscal year of, it is not in the form of academic year.
3. This research only studied about the educational unit cost in a fiscal year of 2014. The total of educational unit cost in every fiscal year may be different because in every fiscal year has a different cost component and cost quantity.
4. This research was intended to study the most actual fiscal year, which was only in fiscal year of 2014, because the data that were needed in fiscal year of 2015 had not finished yet.
5. This research did not include the cost of educational land investment. Because in fiscal year of 2014 SMP Negeri 4 Wonosari did not buy a land for their educational activity.

CHAPTER V

CONCLUSIONS AND SUGGESTIONS

A. Conclusions

From the result of research can be concluded that:

1. The total educational unit cost in SMP Negeri 4 Wonosari in fiscal year of 2014 was Rp 2,067,800,072.00
2. The total of educational unit cost per student in SMP Negeri 4 Wonosari in fiscal year of 2014 was Rp 5,134,089.00
3. The total of operating cost per student in SMP Negeri 4 Wonosari in fiscal year of 2014 was Rp 5,113,107.00
4. The total of investment cost (excluding the educational land) per student in SMP Negeri 4 Wonosari in period 2014 was Rp Rp 299,983.00
5. The total of non-personnel operating cost per student in SMP Negeri 4 Wonosari period 2104 has not passed and still below the standard of Regulations of Education Minister (*Permendiknas*) No. 69, 2009. The total of non-personnel operating cost per student in SMP Negeri 4 Wonosari period 2104 was Rp 552,135.00, while the standard Regulations of Education Minister (*Permendiknas*) No. 69, 2009 was Rp 680,890.00.
6. Source of fund that arising from the National Indonesian Budget (*APBN*) was Rp 228,719,772.00 (11.06%), from the Regional Government Budget of *Daerah Istimewa Yogyakarta (APBD 1)* was Rp 21,377,400.00 (1.03%), from Regional Government Budget of Gunungkidul (*APBD 2*) was

Rp 1,766,046,900.00 (85.41%), and from *SSN (Sekolah Standar Nasional)* fund was Rp 51,656,000.00 (2.50%)

B. Suggestions

According to the result of this research, the researcher provides several suggestions to many sides, as follows:

1. For the Government
 - a. The result of this research can be a consideration of the central government and also regional government in determining a fund allocation for the schools.
 - b. The result of this research can be a consideration of the central government and also regional government that they may conduct a workshop about educational unit cost determination for Junior High School or another level education
2. For SMP Negeri 4 Wonosari
 - a. The school treasurer and the team composer of School Revenue and Expenditure Budget Plan (*RAPBS*) will be better if they make a School Revenue and Expenditure Budget Plan (*RAPBS*) in the form of academic year.
 - b. The composers of permanent teachers and staffs (*PNS*) salary and allowance will be better if they make the recapitulation of permanent teachers and staffs (*PNS*) salary and allowance in the form of academic year.

- c. The school treasurer and the team composer of School Revenue and Expenditure Budget Plan (*RAPBS*) will be better if they allocate the non-personnel operating cost based on Regulations of Education Minister (*Permendiknas*) No.69, 2009.

3. For the Citizen

The citizen are expected to respond wisely about all problems related to the educational financing, budget allocation, and also service limitedness toward the students or the parents of student.

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LAMPIRAN 1

Cost Components of SMP Negeri 4 Wonosari
period 2014

JUMLAH BIAYA SATUAN PENDIDIKAN

No	Biaya Operasi Personalia	Jumlah
1	Gaji dan Tunjangan PNS	Rp 1.677.491.300
2	Gaji Guru Tidak Tetap	Rp 21.000.000
3	Gaji Pegawai Tidak Tetap	Rp 23.400.000
4	Honor Selain Gaji dan Tunjangan	Rp 20.400.000
Jumlah		Rp 1.742.291.300

No	Biaya Operasi Nonpersonalia	Jumlah
1	Alat Tulis Sekolah/ Bahan dan Alat Habis Pakai	Rp 71.544.850
2	Perbaikan dan Pemeliharaan Ringan	Rp 74.020.700
3	Daya dan Jasa	Rp 35.217.872
4	Konsumsi	Rp 13.005.000
5	Transportasi/ Perjalanan Dinas	Rp 3.770.000
6	Pembinaan Peserta Didik	Rp 10.200.000
7	Pelaporan	Rp 1.845.000
8	Biaya Lain-Lain	Rp 1.312.000
Jumlah		Rp 210.915.422

No	Biaya Investasi Selain Lahan Pendidikan	Jumlah
1	Pengadaan Meja Kursi Tamu	Rp 5.000.000
2	Pengadaan UPS/ Stabilizer	Rp 771.000
3	Pengadaan Alat Pemadam Kebakaran	Rp 1.500.000
4	Pengadaan Komputer, Printer, Laptop	Rp 53.385.000
5	Penyediaan Tempat Sampah	Rp 6.000.000
6	Pengadaan Rak Buku Perpustakaan, Rak Arsip, Rak IPS	Rp 11.000.000
7	Pembelian Sound Sistem untuk Upacara	Rp 3.500.000
8	Pengadaan Sepeda Siswa	Rp 7.500.000
9	Pengadaan Peralatan UKS	Rp 3.000.000
10	Pengadaan Buku Teks	Rp 13.525.500
11	Pengadaan Buku Referensi Guru Dan Siswa	Rp 9.411.850
Jumlah		Rp 114.593.350

Jumlah Biaya Satuan Pendidikan		Rp 2.067.800.072
Jumlah Siswa		Rp 382
Biaya Satuan Pendidikan Per Siswa		Rp 5.413.089

KOMPONEN BIAYA OPERASI PERSONALIA

No	Komponen	Rincian	Total	Sumber Dana
1	Gaji dan Tunjangan PNS		Rp 1.677.491.300	APBD
2	Gaji Guru Tidak Tetap	(1 x 800.000 x 13bln) + (1 x 6jp x 50.000 x 6bln) + (1 x 8jp x 25.000 x 6bln) + (2 x 300.000 x 12bln)	Rp 21.000.000	APBD dan BOS Pusat
3	Gaji Pegawai Tidak Tetap	(3 x 650.000 x 12) + (1 x 500.000 x 12) + (1 x 500.000 x 12) +	Rp 35.400.000	BOS Pusat
4	Honor Selain Gaji dan Tunjangan			
	Honor Pembantu Penyimpan Barang	1 X 125.000 X 12 Bln	Rp 1.800.000	APBD
	Honor Pembantu Pengurus Barang	1 X 150.000 X 12bln	Rp 2.100.000	APBD
	Honor Petugas Update Data	1 X 150.000 X 12bln	Rp 2.100.000	BOS Pusat
	Honor Bendahara Untuk Pemenuhan Standar Pengelolaan	200.000 X 12bln	Rp 2.400.000	BOS Pusat
	Jumlah Honor Selain Gaji Dan Tunjangan		Rp 8.400.000	
	Jumlah Biaya Operasi Personalia		Rp 1.742.291.300	

KOMPONEN BIAYA OPERASI NON PERSONALIA

No	Komponen	Rincian	Total	Sumber Dana
1	Alat Tulis Sekolah/ Bahan dan Alat Habis Pakai			
	Alat dan Bahan Kegiatan Pramuka		Rp 250.000	BOS Pusat
	Alat dan Bahan Kegiatan Hiking Pramuka		Rp 250.000	BOS Pusat
	Fotokopi Soal Pengayaan Ulangan Harian	2 x 3lbr x 11mapel x 3kelas x 128siswa x 150	Rp 3.801.000	BOS Pusat
	Fotokopi Soal Pengayaan Ujian Tengah Semester	2 x 3lbr x 11mapel x 3kelas x 128siswa x 150	Rp 3.801.000	BOS Pusat
	Fotokopi Soal Pengayaan Ujian Akhir Semester	2 x 3lbr x 11mapel x 3kelas x 128siswa x 150	Rp 3.801.000	BOS Pusat
	Fotokopi Handout Penyelenggaraan Semester Genap	6pkt x 6mapel x 10lbr x 128siswa x 150	Rp 6.912.000	BOS Pusat
	Fotokopi Handout Penyelenggaraan Semester Ganjil	6pkt x 7mapel x 4lbr x 128siswa x 150	Rp 3.225.000	BOS Pusat
	ATK Keperluan KBM		Rp 11.760.000	BOS Pusat
	Belanja ATK		Rp 20.091.850	APBD dan BOS Prov
	Fotokopi Dan Cetak Kegiatan Pengelolaan		Rp 2.400.000	BOS Pusat
	Belanja Atk Kegiatan Pengelolaan		Rp 11.427.400	BOS Pusat dan Prov
	Fotokopi Soal Ujian Praktek Dan Administrasi		Rp 600.000	BOS Provinsi
	Fotokopi Soal Ujian Tulis Sekolah		Rp 3.225.600	BOS Provinsi
	Jumlah ATK/ BAHP		Rp 71.544.850	

2	Pemeliharaan dan Perbaikan Ringan			
	Pemeliharaan Gedung Sekolah		Rp 19.000.000	APBD dan BOS Pusat
	Pemeliharaan Meubelair Kantor		Rp 2.000.000	APBD dan BOS Pusat
	Pemeliharaan Meubelair Siswa		Rp 1.500.000	BOS Pusat
	Pemeliharaan Lab Bahasa		Rp 2.200.000	BOS Pusat
	Pemeliharaan Buku Perpustakaan		Rp 1.000.000	BOS Pusat
	Pemeliharaan Inventaris Kantor, Kipas Kelas		Rp 22.850.000	APBD dan BOS Pusat
	Pemeliharaan Komputer, Laptop, Printer		Rp 9.210.700	BOS Pusat
	Pemeliharaan Penerangan		Rp 4.360.000	APBD dan BOS Pusat
	Pemeliharaan Sepeda Siswa	27 x 100.000	Rp 2.700.000	BOS Pusat
	Pemeliharaan Alat KBM, LCD, Dan Peraga Siswa		Rp 5.500.000	BOS Pusat
	Perbaikan Jaringan Instalasi Listrik, Komputer, LCD		Rp 1.700.000	BOS Pusat
	Perbaikan Lantai		Rp 2.000.000	BOS Pusat
	Jumlah Pemeliharaan Dan Perbaikan Ringan		Rp 74.020.700	

3	Daya dan jasa			
	Daya Listrik		Rp 12.611.328	APBD, BOS Pusat dan Prov
	Internet		Rp 11.600.244	APBD dan BOS Pusat

	Surat Kabar Dan Majalah	12bln x 100.000	Rp 1.200.000	APBD dan BOS Pusat
	Telepon	12bln x 100.000	Rp 1.200.000	APBD dan BOS Pusat
	Air		Rp 8.606.300	APBD, BOS Pusat dan Prov
	Jumlah Daya dan Jasa		Rp 35.217.872	

4	Konsumsi			
	Lomba Mata Pelajaran		Rp 3.000.000	BOS Pusat
	Konsumsi Lomba FLLSN		Rp 1.000.000	BOS Pusat
	Konsumsi Lomba OSN		Rp 1.000.000	BOS Pusat
	Konsumsi Lomba MTQ		Rp 400.000	BOS Pusat
	Konsumsi Lomba KIR		Rp 400.000	BOS Pusat
	Konsumsi Lomba Olahraga		Rp 1.000.000	BOS Pusat
	Konsumsi Lomba Kesenian		Rp 1.000.000	BOS Pusat
	Konsumsi Lomba Kreatifitas		Rp 1.000.000	BOS Pusat
	Konsumsi Lomba Kepramukaan		Rp 2.220.000	BOS Pusat
	Konsumsi Hiking Pramuka		Rp 400.000	BOS Pusat
	Konsumsi Lomba Koperasi Sekolah		Rp 280.000	BOS Pusat
	Konsumsi Kordinasi Dengan Orang Tua Siswa		Rp 1.305.000	BOS Pusat
	Jumlah konsumsi		Rp 13.005.000	

5	Transportasi/ Perjalanan Dinas			
	Transport Kegiatan Bedah SKL		Rp 250.000	BOS Pusat

	Transport Kegiatan MGMP		Rp 750.000	BOS Pusat
	Perjalanan Dinas Tingkat Provinsi dan Antar Provinsi		Rp 2.050.000	BOS Pusat
	Transport Pengambilan Dana		Rp 720.000	BOS Pusat
	Jumlah Transportasi/ Perjalanan Dinas		Rp 3.770.000	

6	Pembinaan peserta didik			
	Ekstrakurikuler Pramuka		Rp 6.000.000	BOS Pusat
	Ekstrakurikuler Tae Kwondo		Rp 900.000	BOS Pusat
	Ekstrakurikuler Membatik		Rp 300.000	BOS Pusat
	Ekstrakurikuler Seni Tari		Rp 300.000	BOS Pusat
	Ekstrakurikuler Basket		Rp 300.000	BOS Pusat
	Ekstrakurikuler Tenis Meja		Rp 300.000	BOS Pusat
	Ekstrakurikuler Sepakbola		Rp 300.000	BOS Pusat
	Olympiade Matematika		Rp 300.000	BOS Pusat
	Olympiade Biologi		Rp 300.000	BOS Pusat
	Olympiade Fisika		Rp 300.000	BOS Pusat
	Olympiade IPS		Rp 300.000	BOS Pusat
	Ekstrakurikuler Story Telling		Rp 300.000	BOS Pusat
	Ekstrakurikuler KIR		Rp 300.000	BOS Pusat
	Jumlah Pembinaan Peserta Didik		Rp 10.200.000	

7	Biaya Pelaporan			
	Penyusunan LAKIP		Rp 615.000	BOS Pusat
	Penyusunan RENSTRA		Rp 615.000	BOS Pusat
	Penyusunan IKM		Rp 615.000	BOS Pusat

	Jumlah Biaya Pelaporan		Rp 1.845.000	
8	Biaya lain lain			
	Rapat Pleno/ Sosialisasi Program Kerja		Rp 1.012.000	BOS Pusat
	Biaya Kegiatan Kemah Pramuka		Rp 300.000	BOS Pusat
	Jumlah Biaya Lain		Rp 1.312.000	

	Jumlah Biaya Operasi Non-Personalia		Rp 210.915.422	
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LAMPIRAN 2

Permanent Teachers and Staffs (*PNS*)
salary and allowance recapitulation

REKAPITULASI GAJI PNS (GURU DAN KARYAWAN)

No	Bulan	Jumlah
1	Januari	Rp 123.727.900,00
2	Februari	Rp 124.014.200,00
3	Maret	Rp 125.104.000,00
4	April	Rp 125.104.000,00
5	Mei	Rp 125.104.000,00
6	Juni	Rp 125.104.000,00
7	Gaji ke 13	Rp 138.655.000,00
8	Juli	Rp 131.306.800,00
9	Agustus	Rp 131.306.800,00
10	September	Rp 131.386.700,00
11	Oktober	Rp 131.386.700,00
12	November	Rp 131.386.700,00
13	Desember	Rp 133.904.500,00
	Jumlah	Rp 1.677.491.300,00

SMP N 4 WONOSARI
BULAN : JANUARI 2014

GAJI INDUK

RUANGAN DISEDIAKAN UNTUK CATATAN PEMBUAT DAFTAR GAJI
BERSANGKUTAN

PENGHASILAN :

1. GAJI PKOK	Rp.	109,927,100
2. TUNJANGAN ISTRI	Rp.	6,114,240
3. TUNJANGAN ANAK	Rp.	2,004,732
4. TUNJANGAN PERBAIKAN PENGHASILAN	Rp.	0
5. TUNJANGAN UMUM	Rp.	720,000
6. TAMBAHAN TUNJANGAN UMUM	Rp.	0
7. TUNJANGAN STRUKTURAL	Rp.	360,000
8. TUNJANGAN FUNGSIONAL	Rp.	10,832,000
9. SUBSIDI ASURANSI KESEHATAN	Rp.	0
10. TUNJANGAN BERAS	Rp.	5,859,840
11. TUNJANGAN PPH Ps. 21	Rp.	2,390,923
12. PEMBULATAN	Rp.	1,587

JUMLAH KOTOR

Rp. 138,210,422

POTONGAN :

1. IWP 10%	Rp.	11,804,599
2. PPH PASAL 21	Rp.	2,390,923
3. TABUNGAN PERUMAHAN	Rp.	287,000
4. POTONGAN BULOG	Rp.	0
5. POTONGAN ASKES	Rp.	0
6. POTONGAN LAIN-LAIN	Rp.	0
7. POTONGAN SEWA RUMAH	Rp.	0

JUMLAH POTONGAN

Rp. 14,492,522

JUMLAH BERSIH

Rp. 123,727,900

Seratus Dua Puluh Tiga Ratus Tujuh Ratus Dua Puluh Tujuh Ribu Sembilan Ratus Rupiah

Ruangan ini disediakan untuk Catatan dan tempat pembayaran SPM

GOL	PEGAWAI	ISTRI	ANAK	JML JIWA
IV	13	9	15	43
III	11	8	13	32
II	4	2	3	9
I	0	0	0	0
Lainnya	0	0	0	0
Jumlah	34	19	31	94

Lampiran :

Harap SP2D Diterbitkan Atas Nama Bendaharawan Pengeluaran :

SMP N 4 WONOSARI

WONOSARI

03 DESEMBER 2013
PEMBUAT DAFTAR GAJI

NIK DWI HARVANTI

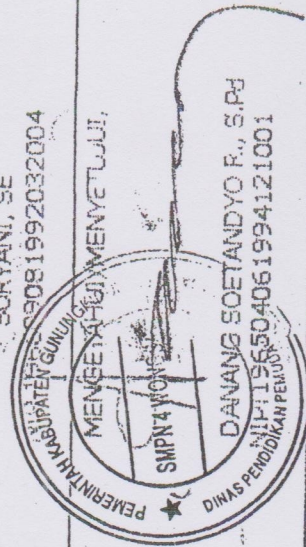
NIP. 197604022007012006

BENDAHARAWAN PENGELUARAN

SURYANI, SE

NIP. 196504061992032004

MENGETAHUI MENYETUJUI



DANANG SOETANDYO R., S.Pd
NIP. 196504061994121001

DEPARTEMEN DALAM NEGERI REPUBLIK INDONESIA
PEMERINTAH KABUPATEN GUNUNGKIDUL

DAFTAR
GAJI DSB. UNTUK PARA PEGAWAI
GOLONGAN I, II, III DAN IV

NPWP : 00.054.287.8.545000
TEMPAT PEMBAYARAN :
BANK GUNUNGKIDUL
NO REKENING : 002.111.000.230

SMP N 4 WONOSARI
BULAN : FEBRUARI 2014

GAJI INDIK

RUANGAN DISEDIAKAN UNTUK CATATAN PEMBUAT DAFTAR GAJI BERSANGKUTAN

PENGHASILAN :

1. GAJI POKOK	Rp.	110,221,900
2. TUNJANGAN ISTRI	Rp.	6,133,620
3. TUNJANGAN ANAK	Rp.	2,008,608
4. TUNJANGAN PERBAIKAN PENGHASILAN	Rp.	0
5. TUNJANGAN UMUM	Rp.	720,000
6. TAMBAHAN TUNJANGAN UMUM	Rp.	0
7. TUNJANGAN STRUKTURAL	Rp.	360,000
8. TUNJANGAN FUNGSIONAL	Rp.	10,832,000
9. SUBSIDI ASURANSI KESEHATAN	Rp.	0
10. TUNJANGAN BERAS	Rp.	5,859,840
11. TUNJANGAN PPH Ps.21	Rp.	2,405,273
12. PEMBULATAN	Rp.	1,637
JUMLAH KOTOR	Rp.	138,542,878

POTONGAN :

1. IWP 10%	Rp.	11,836,405
2. PPH.PASAL 21	Rp.	2,405,273
3. TABUNGAN PERUMAHAN	Rp.	287,000
4. POTONGAN BULOG	Rp.	0
5. POTONGAN ASKES	Rp.	0
6. POTONGAN LAIN-LAIN	Rp.	0
7. POTONGAN SEWA RUMAH	Rp.	0
JUMLAH POTONGAN	Rp.	14,528,678
JUMLAH BERSIH	Rp.	124,014,200

Seratus Dua Puluh Empat Juta Empatbelas Ribu Dua Ratus Rupiah

Ruangan ini disediakan untuk Catatan dari tempat pembayaran SPM

GOL	PEGAWAI	ISTRI	ANAK	JML. JIWA
IV	19	9	15	43
III	11	8	13	32
II	4	2	3	9
I	0	0	0	0
Lainnya	0	0	0	0
Jumlah	34	19	31	84

Lampiran :
Harap SP2D Diterbitkan Atas Nama Bendaharawan Pengeluaran:

SMP N 4 WONOSARI

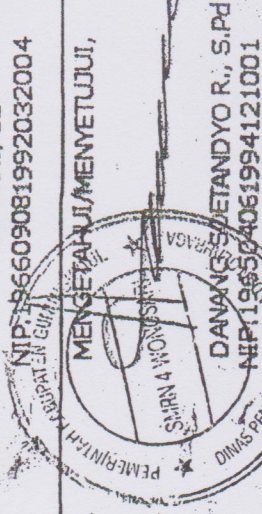
WONOSARI
03 JANUARI 2014
PEMBUAT DAFTAR GAJI,

[Signature]
NUR DWI HARYANTI
NIP. 197604022007012006

BENDAHARAWAN PENGELUARAN,

[Signature]
SURYANI, SE
NIP. 196609081992032004

MENGETAHUI/MENYETUJUI,



DANANG SETANDYO R., S.Pd
NIP. 196304061994121001

SMP N 4 WONOSARI
BULAN : MARET 2014

GAJI INDUK

RUANGAN DISEDIAKAN UNTUK CATATAN PEMBUAT DAFTAR GAJI
BERSANGKUTAN

PENGHASILAN :

1. GAJI POKOK	Rp.	111,285,500
2. TUNJANGAN ISTRI	Rp.	6,193,830
3. TUNJANGAN ANAK	Rp.	2,030,258
4. TUNJANGAN PERBAIKAN PENGHASILAN	Rp.	0
5. TUNJANGAN UMUM	Rp.	720,000
6. TAMBAHAN TUNJANGAN UMUM	Rp.	0
7. TUNJANGAN STRUKTURAL	Rp.	360,000
8. TUNJANGAN FUNGSIONAL	Rp.	10,894,000
9. SUBSIDI ASURANSI KESEHATAN	Rp.	0
10. TUNJANGAN BERAS	Rp.	5,859,840
11. TUNJANGAN PPH Ps.21	Rp.	2,459,897
12. PEMBULATAN	Rp.	1,522

JUMLAH KOTOR

Rp. 139,804,847

POTONGAN :

1. I W P 10%	Rp.	11,950,950
2. PPH,PASAL 21	Rp.	2,459,897
3. TABUNGAN PERUMAHAN	Rp.	290,000
4. POTONGAN BULOG	Rp.	0
5. POTONGAN ASKES	Rp.	0
6. POTONGAN LAIN-LAIN	Rp.	0
7. POTONGAN SEWA RUMAH	Rp.	0

JUMLAH POTONGAN

Rp. 14,700,847

JUMLAH BERSIH

Rp. 125,104,000

Seratus Dua Puluh Lima Juta Seratus Empat Ribu Rupiah

Ruangan ini disediakan untuk Catatan dari tempat pembayaran SPM

GOL	PEGAWAI	ISTRI	ANAK	JML.JIWA
IV	20	10	17	47
III	10	7	11	28
II	4	2	3	9
I	0	0	0	0
Lainnya	0	0	0	0
Jumlah	34	19	31	84

Lampiran :
Harap SP2D Diterbitkan Atas Nama Bendaharawan Pengeluaran:

SMP N 4 WONOSARI

WONOSARI , 11 FEBRUARI 2014
PEMBUAT DAFTAR GAJI ,

[Signature]

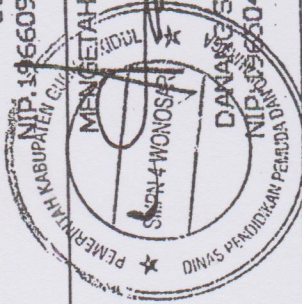
NUR DWI HARYANTI
NIP. 197604022007012006

BENDAHARAWAN PENGELUARAN,

[Signature]

SURYANI, SE
NIP. 196609081992032004

MENGETAHUI/MENYETUJUI,



DANANG SOETANDYO R., S.Pd
NIP. 196304061994121001

SMP N 4 WONOSARI

BULAN : APRIL 2014

GAJI INDIK

**RUANGAN DISEDIAKAN UNTUK CATATAN PEMBUAT DAFTAR GAJI
BERSANGKUTAN**

PENGHASILAN :

1. GAJI POKOK	Rp.	111,285,500
2. TUNJANGAN ISTRI	Rp.	6,193,830
3. TUNJANGAN ANAK	Rp.	2,030,258
4. TUNJANGAN PERBAIKAN PENGHASILAN	Rp.	0
5. TUNJANGAN UMUM	Rp.	720,000
6. TAMBAHAN TUNJANGAN UMUM	Rp.	0
7. TUNJANGAN STRUKTURAL	Rp.	360,000
8. TUNJANGAN FUNGSIONAL	Rp.	10,894,000
9. SUBSIDI ASURANSI KESEHATAN	Rp.	0
10. TUNJANGAN BERAS	Rp.	5,859,840
11. TUNJANGAN PPH Ps.21	Rp.	2,459,897
12. PEMBULATAN	Rp.	1,522

JUMLAH KOTOR

Rp. 139,804,847

POTONGAN :

1. IWP 10%	Rp.	11,950,950
2. PPH.PASAL 21	Rp.	2,459,897
3. TABUNGAN PERUMAHAN	Rp.	290,000
4. POTONGAN BULO'S	Rp.	0
5. POTONGAN ASKES	Rp.	0
6. POTONGAN LAIN-LAIN	Rp.	0
7. POTONGAN SEWA RUMAH	Rp.	0

JUMLAH POTONGAN

Rp. 14,700,847

JUMLAH BERSIH

Rp. 125,104,000

Seratus Dua Puluh Lima Juta Seratus Empat Ribu Rupiah

GOL	PEGAWAI	ISTRI	ANAK	JML.JIWA
IV	20	10	17	47
III	10	7	11	28
II	4	2	3	9
I	0	0	0	0
Lainnya	0	0	0	0
Jumlah	34	19	31	94

Lampiran :

Harap SP2D Diterbitkan Atas Nama Bendaharawan Pengeluaran :

SMP N 4 WONOSARI

WONOSARI , 04 MARET 2014
PEMBUAT DAFTAR GAJI ,

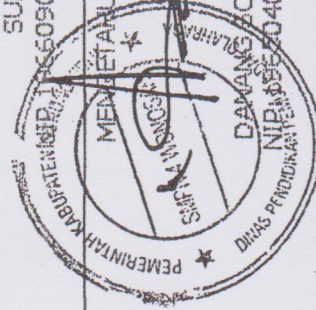
Jmf.

NUR DWI HARYANTI
NIP. 197604022007012006

BENDAHARAWAN PENGELUARAN,

Jnan

SURYANI, SE
NIP. 6509081992032004



Ruangan ini disediakan untuk Catatan dari tempat pembayaran SPM

SMP N 4 WONOSARI
BULAN : MEI 2014

GAJI. INDIK

RUANGAN DISEDIAKAN UNTUK CATATAN PEMBUAT DAFTAR GAJI
BERSANGKUTAN

PENGHASILAN :

1. GAJI POKOK	Rp.	111,285,500
2. TUNJANGAN ISTRI	Rp.	6,193,830
3. TUNJANGAN ANAK	Rp.	2,030,258
4. TUNJANGAN PERBAIKAN PENGHASILAN	Rp.	0
5. TUNJANGAN UMUM	Rp.	720,000
6. TAMBAHAN TUNJANGAN UMUM	Rp.	0
7. TUNJANGAN STRUKTURAL	Rp.	360,000
8. TUNJANGAN FUNGSIONAL	Rp.	10,894,000
9. SUBSIDI ASURANSI KESEHATAN	Rp.	0
10. TUNJANGAN BERAS	Rp.	5,859,840
11. TUNJANGAN PPH Ps.21	Rp.	2,459,897
12. PEMBULATAN	Rp.	1,522

JUMLAH KOTOR

Rp. 139,804,847

POTONGAN :

1. IWP 10%	Rp.	11,950,950
2. PPH PASAL 21	Rp.	2,459,897
3. TABUNGAN PERUMAHAN	Rp.	290,000
4. POTONGAN BULOG	Rp.	0
5. POTONGAN ASKES	Rp.	0
6. POTONGAN LAIN-LAIN	Rp.	0
7. POTONGAN SEWA RUMAH	Rp.	0

JUMLAH POTONGAN

Rp. 14,700,847

JUMLAH BERSIH

Rp. 125,104,000

Seratus Dua Puluh Lima Juta Seratus Empat Ribu Rupiah

Ruangan ini disediakan untuk Catatan dari tempat pembayaran SPM

GOL	PEGAWAI	ISTRI	ANAK	JML. JIWA
IV	20	10	17	47
III	10	7	11	28
II	4	2	3	9
I	0	0	0	0
Lainnya	0	0	0	0
Jumlah	34	19	31	84

Lampiran :
Harap SP2D Diterbitkan Atas Nama Bendaharawan Pengeluaran:

SMP N 4 WONOSARI

WONOSARI, 04 APRIL 2014
PEMBUAT DAFTAR GAJI

[Signature]

NUR DWI HARYANTI
NIP. 197604022007012006

BENDAHARAWAN PENGELUARAN,

[Signature]

SURYANI, SE
NIP. 196609081992032004

PEMERINTAH KABUPATEN GUNUNGKIDUL
MENGETAHUI / MENYETUJUI,



DANANG SOSTANDYO R., S.Pd
NIP. 196304061994121001

SMP N 4 WONOSARI
BULAN : JUNI 2014

GAJI INDUK

**RUANGAN DISEDIAKAN UNTUK CATATAN PEMBUAT DAFTAR GAJI
BERSANGKUTAN**

PENGHASILAN :

01. GAJI POKOK	Rp.	111,285,500
02. TUNJANGAN ISTRI	Rp.	6,193,830
03. TUNJANGAN ANAK	Rp.	2,030,258
04. TUNJANGAN PERB PENGHASILAN	Rp.	0
05. TUNJANGAN STRUKTURAL	Rp.	360,000
06. TUNJANGAN FUNGSIONAL	Rp.	10,894,000
07. TUNJANGAN UMUM	Rp.	720,000
08. SUBSIDI ASURANSI KESEHATAN	Rp.	0
09. TUNJANGAN BERAS	Rp.	5,859,840
10. TUNJANGAN KEMAHALAN DAERAH	Rp.	0
11. TUNJANGAN DAERAH TERPENCIL	Rp.	0
12. TUNJANGAN Pph PASAL 21	Rp.	2,462,866
13. PEMBULATAN	Rp.	1,522
JUMLAH KOTOR	Rp.	139,807,816

POTONGAN :

1. IWP 10%	Rp.	11,950,950
2. PPH.PASAL 21	Rp.	2,462,866
3. TABUNGAN PERUMAHAN	Rp.	290,000
4. POTONGAN BULOG	Rp.	0
5. POTONGAN ASKES	Rp.	0
6. POTONGAN LAIN-LAIN	Rp.	0
7. POTONGAN SEWA RUMAH	Rp.	0
JUMLAH POTONGAN	Rp.	14,703,816
JUMLAH BERSIH	Rp.	125,104,000

Seratus Dua Puluh Lima Juta Seratus Empat Ribu Rupiah

Ruangan ini disediakan untuk Catatan dari tempat pembayaran SPM

GOL	PEGAWAI	ISTRI	ANAK	JML.JIWA
IV	20	10	17	47
III	10	7	11	28
II	4	2	3	9
I	0	0	0	0
Lainnya	0	0	0	0
Jumlah	34	19	31	84

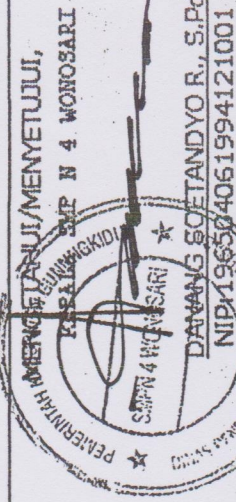
Lampiran :
Harap SP2D Diterbitkan Atas Nama Bendaharawan Pengeluaran:
SMP N 4 WONOSARI

GUNUNGKIDUL , 06 MEI 2014
BENDAHARA PENGELUARAN PEMBANTU

Jimy
NUR DWI HARYANTI
NIP. 197604022007012006

BENDAHARA PENGELUARAN

[Signature]
SURYANI, SE
NIP. 196609081992032004



KEMENTERIAN DALAM NEGERI REPUBLIK INDONESIA ..
PEMERINTAH KABUPATEN GUNUNGKIDUL

DAFTAR
GAJI DBB. UNTUK PARA PEGAWAI
GOLONGAN I,II,III DAN IV

NPWP : 00.054.297.9.545000
TEMPAT PEMBAYARAN :
BANK GUNUNGKIDUL
NO REKENING : 002.111.000.230

SMP N 4 WONOSARI
BULAN : JUNI 2014

GAJI 13

RUANGAN DISEDIAKAN UNTUK CATATAN PEMBUAT DAFTAR GAJI
BERSANGKUTAN

PENGHASILAN :

01. GAJI POKOK	Rp.	117.962.700
02. TUNJANGAN ISTRI	Rp.	6.565.470
03. TUNJANGAN ANAK	Rp.	2.152.076
04. TUNJANGAN PERB PENGHASILAN	Rp.	0
05. TUNJANGAN STRUKTURAL	Rp.	360.000
06. TUNJANGAN FUNGSIONAL	Rp.	10.894.000
07. TUNJANGAN UMUM	Rp.	720.000
08. SUBSIDI ASURANSI KESEHATAN	Rp.	0
09. TUNJANGAN BERAS	Rp.	0
10. TUNJANGAN KEMAHALAN DAERAH	Rp.	0
11. TUNJANGAN DAERAH TERPENCIL	Rp.	0
12. TUNJANGAN Dph PASAL 21	Rp.	7.598.628
13. PEMBELUTAN	Rp.	754
JUMLAH KOTOR	Rp.	146.253.628

POTONGAN :

1. IWP 10%	Rp.	0
2. PPH PASAL 21	Rp.	7.598.628
3. TABUNGAN PERUMAHAN	Rp.	0
4. POTONGAN BULOG	Rp.	0
5. POTONGAN ASKES	Rp.	0
6. POTONGAN LAIN-LAIN	Rp.	0
7. POTONGAN SEWA RUMAH	Rp.	0
JUMLAH POTONGAN	Rp.	7.598.628
JUMLAH BERSIH	Rp.	138.655.000

Seratus Tiga Puluh Delapan Juta Enam Ratus Lima Puluh Lima Ribu Rupiah

Ruangan ini disediakan untuk Catatan dari tempat pembayaran SPM

GOL	PEGAWAI	ISTRI	ANAK	JML. JIWA
IV	20	10	17	47
III	10	7	11	28
II	4	2	3	9
I	0	0	0	0
Lainnya	0	0	0	0
Jumlah	34	19	31	84

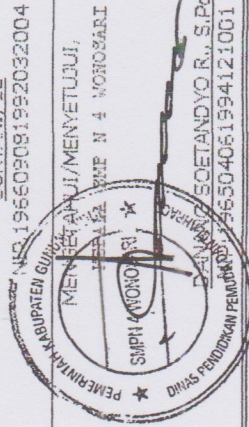
Lampiran :
Harap SDZD Ditarbitkan Atas Nama Bendaharawan Pengeluaran:
SMP N 4 WONOSARI

GUNUNGKIDUL, 14 JULI 2014
BENDAHARA PENGELUARAN PEMERINTU

[Signature]
NUR DWI HARYANTI
NIP. 197604022007012006

BENDAHARA PENGELUARAN

[Signature]
SURYANI, SE
NIP. 196603081992032004



KEMENTERIAN DALAM NEGERI REPUBLIK INDONESIA ..
PEMERINTAH KABUPATEN GUNUNGKIDUL

DAFTAR
GAJI DSB. UNTUK PARA PEGAWAI
GOLONGAN I,II,III DAN IV

NPWP : 00.054.287.8.545000
TEMPAT PEMBAYARAN :
BANK GUNUNGKIDUL
NO REKENING : 002.111.000.230

SMP N 4 WONOSARI
BULAN : JULI 2014

GAJI INDIK

**RUANGAN DISEDIAKAN UNTUK CATATAN PEMBUAT DAFTAR GAJI
BERSANGKUTAN**

PENGHASILAN :

01. GAJI POKOK	Rp.	118,104,300
02. TUNJANGAN ISTRI	Rp.	6,218,050
03. TUNJANGAN ANAK	Rp.	2,156,324
04. TUNJANGAN PERB PENGHASILAN	Rp.	0
05. TUNJANGAN STRUKTURAL	Rp.	360,000
06. TUNJANGAN FUNGSIONAL	Rp.	10,894,000
07. TUNJANGAN UMUM	Rp.	720,000
08. SUBSIDI ASURANSI KESEHATAN	Rp.	0
09. TUNJANGAN BERAS	Rp.	5,750,080
10. TUNJANGAN KEMAHALAN DAERAH	Rp.	0
11. TUNJANGAN DAERAH TERPENCIL	Rp.	0
12. TUNJANGAN Pph PASAL 21	Rp.	2,779,604
13. PEMBULATAN	Rp.	1,908
JUMLAH KOTOR	Rp.	147,024,266

POTONGAN :

1. I W P 10%	Rp.	12,647,862
2. PPH PASAL 21	Rp.	2,779,604
3. TABUNGAN PERUMAHAN	Rp.	290,000
4. POTONGAN BULOG	Rp.	0
5. POTONGAN ASKES	Rp.	0
6. POTONGAN LAIN-LAIN	Rp.	0
7. POTONGAN SEWA RUMAH	Rp.	0
JUMLAH POTONGAN	Rp.	15,717,466
JUMLAH BERSIH	Rp.	131,306,800

Seratus Tiga Puluh Satu Juta Tiga Ratus Enam Ribu Delapan Ratus Rupiah

Ruangan ini disediakan untuk Catatan dari tempat pembayaran SPM

GOL	PEGAWAI	ISTRI	ANAK	JML. JIWA
IV	20	9	17	46
III	10	7	11	28
II	4	2	3	9
I	0	0	0	0
Lainnya	0	0	0	0
Jumlah	34	18	31	83

Lampiran :
Harap SP2D Diterbitkan Atas Nama Bendaharawan Pengeluaran:
SMP N 4 WONOSARI

GUNUNGKIDUL, 09 JUNI 2014
BENDAHARA PENGELUARAN PEMBANTU

[Signature]

NUR DWI HARYANTI
NIP. 197604022007012006

BENDAHARA PENGELUARAN

[Signature]

SURYANI, SE

NIP. 196609081992032004

MENGETAHUI/MENYETUJUI,
KEPALA SMP N 4 WONOSARI

[Signature]
DANANG SOETANDYO R., S.Pd
NIP. 196504061994121001

KEMENTERIAN DALAM NEGERI REPUBLIK INDONESIA ..
PEMERINTAH KABUPATEN GUNUNGKIDUL

DAFTAR
GAJI DSB. UNTUK PARA PEGAWAI
GOLONGAN I,II,III DAN IV

NPWP : 00.054.287.8.545000

TEMPAT PEMBAYARAN :
BANK GUNUNGKIDUL

NO REKENING : 002.111.000.230

SMP N 4 WONOSARI
BULAN : AGUSTUS 2014

GAJI INDIK

RUANGAN DISEDIAKAN UNTUK CATATAN PEMBUAT DAFTAR GAJI
BERSANGKUTAN

PENGHASILAN :

01. GAJI POKOK	Rp.	118,104,300
02. TUNJANGAN ISTRI	Rp.	6,218,050
03. TUNJANGAN ANAK	Rp.	2,156,324
04. TUNJANGAN PERB PENGHASILAN	Rp.	0
05. TUNJANGAN STRUKTURAL	Rp.	360,000
06. TUNJANGAN FUNGSIONAL	Rp.	10,894,000
07. TUNJANGAN UMUM	Rp.	720,000
08. SUBSIDI ASURANSI KESEHATAN	Rp.	0
09. TUNJANGAN BERAS	Rp.	5,790,080
10. TUNJANGAN KEMAHALAN DAERAH	Rp.	0
11. TUNJANGAN DAERAH TERPENCIL	Rp.	0
12. TUNJANGAN Pph PASAL 21	Rp.	2,771,062
13. PEMBELUTAN	Rp.	1,308
JUMLAH KOTOR	Rp.	147,015,724

POTONGAN :

1. IWP 10%	Rp.	12,647,862
2. PPh PASAL 21	Rp.	2,771,062
3. TABUNGAN PERUMAHAN	Rp.	290,000
4. POTONGAN BULOG	Rp.	0
5. POTONGAN ASKES	Rp.	0
6. POTONGAN LAIN-LAIN	Rp.	0
7. POTONGAN SEWA RUMAH	Rp.	0
JUMLAH POTONGAN	Rp.	15,708,924
JUMLAH BERSIH	Rp.	131,306,800

Seratus Tiga Puluh Satu Juta Tiga Ratus Enam Ribu Delapan Ratus Rupiah

Ruangan ini disediakan untuk Catatan dari tempat pembayaran SPM

GOL	PEGAWAI	ISTRI	ANAK	JML. JIWA
IV	20	9	17	46
III	10	7	11	28
II	4	2	3	9
I	0	0	0	0
Lainnya	0	0	0	0
Jumlah	34	18	31	93

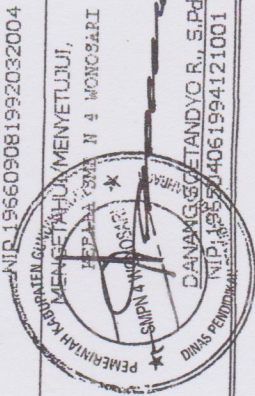
Lampiran :
Harap SP2D Diterbitkan Atas Nama Bendaharawan Pengeluaran:
SMP N 4 WONOSARI

GUNUNGKIDUL, 08 JULI 2014
BENDAHARA PENGELUARAN PEMANTU

[Signature]
NUR DWI HARYANTI
NIP. 197604022007012006

BENDAHARA PENGELUARAN

[Signature]
SURYANI, SE
NIP. 196609081992032004



DANANG SOETANDYO R., S.Pd
NIP. 196504061994121001

KEMENTERIAN DALAM NEGERI REPUBLIK INDONESIA ..
PEMERINTAH KABUPATEN GUNUNGKIDUL

DAFTAR
GAJI DSB. UNTUK PARA PEGAWAI
GOLONGAN I,II,III DAN IV

NPWP : 00.054.287.8.545000
TEMPAT PEMBAYARAN :
BANK GUNUNGKIDUL
NO REKENING : 002.111.000.230

SMP N 4 WONOSARI
BULAN : SEPTEMBER 2014

GAJI INDIK

RUANGAN DISEDIAKAN UNTUK CATATAN PEMBUAT DAFTAR GAJI
BERSANGKUTAN

PENGHASILAN :

01. GAJI POKOK	Rp.	118,193,100
02. TUNJANGAN ISTRI	Rp.	6,218,050
03. TUNJANGAN ANAK	Rp.	2,156,324
04. TUNJANGAN PERB PENGHASILAN	Rp.	0
05. TUNJANGAN STRUKTURAL	Rp.	360,000
06. TUNJANGAN FUNGSIONAL	Rp.	10,894,000
07. TUNJANGAN UMUM	Rp.	720,000
08. SUBSIDI ASURANSI KESEHATAN	Rp.	0
09. TUNJANGAN BERAS	Rp.	5,790,080
10. TUNJANGAN KEMAHALAN DAERAH	Rp.	0
11. TUNJANGAN DAERAH TERPENCIL	Rp.	0
12. TUNJANGAN Pph PASAL 21	Rp.	2,775,165
13. PEMBULATAN	Rp.	1,888

JUMLAH KOTOR

Rp. 147,108,607

POTONGAN :

1. IWP 10%	Rp.	12,656,742
2. PPh PASAL 21	Rp.	2,775,165
3. TABUNGAN PERUMAHAN	Rp.	290,000
4. POTONGAN BULOG	Rp.	0
5. POTONGAN ASKES	Rp.	0
6. POTONGAN LAIN-LAIN	Rp.	0
7. POTONGAN SEWA RUMAH	Rp.	0

JUMLAH POTONGAN

Rp. 15,721,907

JUMLAH BERSIH

Rp. 131,386,700

Seratus Tiga Puluh Satu Juta Tiga Ratus Delapan Puluh Enam Ribu Tujuh Ratus Rupiah

Ruangan ini disediakan untuk Catatan dari tempat pembayaran SPM

GOL	PEGAWAI	ISTRI	ANAK	JML. JIWA
IV	20	9	17	46
III	10	7	11	28
II	4	2	3	9
I	0	0	0	0
Lainnya	0	0	0	0
Jumlah	34	18	31	83

Lampiran :
Harap SP2D Diterbitkan Atas Nama Bendaharawan Pengeluaran:
SMP N 4 WONOSARI

GUNUNGKIDUL, 13 AGUSTUS 2014
BENDAHARA PENGELUARAN PEMBANTU

[Signature]
NUR DWI HARYANTI
NIP. 197604022007012006

BENDAHARA PENGELUARAN

[Signature]
SURYANI, SE
NIP. 196609081992032004

MENGETAI MENYETUJUI,
KEPALA BUREAU 4 WONOSARI
SMPN 4 WONOSARI

[Signature]
Drs. Saparto

NIP. 19600903 198610 1 002

KEMENTERIAN DALAM NEGERI REPUBLIK INDONESIA ..
 PEMERINTAH KABUPATEN GUNUNGKIDUL

DAFTAR
 GAJI DSB. UNTUK PARA PEGAWAI
 GOLONGAN I,II,III DAN IV

NPWP : 00.054.287.8.545000
 TEMPAT PEMBAYARAN :
 BANK GUNUNGKIDUL
 NO REKENING : 002.111.000.230

SMP N 4 WONOSARI
 BULAN : OKTOBER 2014

GAJI INDIK

RUANGAN DISEDIAKAN UNTUK CATATAN PEMBUAT DAFTAR GAJI
 BERSANGKUTAN

PENGHASILAN :

01. GAJI POKOK	Rp.	118,193,100
02. TUNJANGAN ISTRI	Rp.	6,218,050
03. TUNJANGAN ANAK	Rp.	2,156,324
04. TUNJANGAN PERB PENGHASILAN	Rp.	0
05. TUNJANGAN STRUKTURAL	Rp.	360,000
06. TUNJANGAN FUNGSIONAL	Rp.	10,894,000
07. TUNJANGAN UMUM	Rp.	720,000
08. SUBSIDI ASURANSI KESEHATAN	Rp.	0
09. TUNJANGAN BERAS	Rp.	5,790,080
10. TUNJANGAN KEMAHALAN DAERAH	Rp.	0
11. TUNJANGAN DAERAH TERPENCIL	Rp.	0
12. TUNJANGAN Pph PASAL 21	Rp.	2,775,171
13. PEMBULATAN	Rp.	1,888
JUMLAH KOTOR	Rp.	147,108,613

POTONGAN :

1. I W P 10%	Rp.	12,656,742
2. PPH.PASAL 21	Rp.	2,775,171
3. TABUNGAN PERUMAHAN	Rp.	290,000
4. POTONGAN BULOG	Rp.	0
5. POTONGAN ASKES	Rp.	0
6. POTONGAN LAIN-LAIN	Rp.	0
7. POTONGAN SEWA RUMAH	Rp.	0
JUMLAH POTONGAN	Rp.	15,721,913
JUMLAH BERSIH	Rp.	131,386,700

Seratus Tiga Puluh Satu Juta Tiga Ratus Delapan Puluh Enam Ribu Tujuh Ratus Rupiah

Ruangan ini disediakan untuk Catatan dari tempat pembayaran SIPM

GOL	PEGAWAI	ISTRI	ANAK	JML.JIWA
IV	20	9	17	46
III	10	7	11	28
II	4	2	3	9
I	0	0	0	0
Lainnya	0	0	0	0
Jumlah	34	18	31	83

Lampiran :
 Harap SP2D Diterbitkan Atas Nama Bendaharawan Pengeluaran:
 SMP N 4 WONOSARI

GUNUNGKIDUL, 29 AGUSTUS 2014
 BENDAHARA PENGELUARAN PEMBANTU

[Signature]
 NUR DWI HARYANTI
 NIP. 197604022007012006

BENDAHARA PENGELUARAN

[Signature]
 SURYANI, SE
 NIP.196609081992032004

MENGETAHUI/MENYETUJUI,

KEPALA SMP N 4 WONOSARI

[Signature]
 SMP N 4 WONOSARI

Drs. Suparto
 NIP: 19600903 198610 1 002

KEMENTERIAN DALAM NEGERI REPUBLIK INDONESIA ..
PEMERINTAH KABUPATEN GUNUNGKIDUL

DAFTAR
GAJI DBS. UNTUK PARA PECAHAI
GOLONGAN I,II,III DAN IV

NPWP : 00.054.287.8.545000
TEMPAT PEMBAYARAN :
BANK GUNUNGKIDUL
NO REKENING : 002.111.000.230

SMP N 4 WONOSARI
BULAN : NOPEMBER 2014

GAJI INDIK

**RUANGAN DISEDIAKAN UNTUK CATATAN PEMBUAT DAFTAR GAJI
BERSANGKUTAN**

PENGHASILAN :

01. GAJI POKOK	Rp.	118,193,100
02. TUNJANGAN ISTRJ	Rp.	6,218,050
03. TUNJANGAN ANAK	Rp.	2,156,324
04. TUNJANGAN PERB PENGHASILAN	Rp.	0
05. TUNJANGAN STRUKTURAL	Rp.	360,000
06. TUNJANGAN FUNGSIONAL	Rp.	10,894,000
07. TUNJANGAN UMUM	Rp.	720,000
08. SUBSIDI ASURANSI KESEHATAN	Rp.	0
09. TUNJANGAN BERAS	Rp.	5,790,080
10. TUNJANGAN KEMAHALAN DAERAH	Rp.	0
11. TUNJANGAN DAERAH TERPENCIL	Rp.	2,775,175
12. TUNJANGAN Pph PASAL 21	Rp.	1,888
13. PEMBULATAN	Rp.	0
JUMLAH KOTOR	Rp.	147,108,617

POTONGAN :

1. IWP 10%	Rp.	12,656,742
2. PPH.PASAL 21	Rp.	2,775,175
3. TABUNGAN PERUMAHAN	Rp.	290,000
4. POTONGAN BULOG	Rp.	0
5. POTONGAN ASKES	Rp.	0
6. POTONGAN LAIN-LAIN	Rp.	0
7. POTONGAN SEWA RUMAH	Rp.	0
JUMLAH POTONGAN	Rp.	15,721,917
JUMLAH BERSIH	Rp.	131,386,700

Seratus Tiga Puluh Satu Ratus Tiga Ratus Delapan Puluh Enam Ribu Tujuh Ratus Rupiah

Ruangan ini disediakan untuk Catatan dan tempat pembayaran SPM

GOL	PECAHAI	ISTRJ	ANAK	JML.JIWA
IV	20	9	17	46
III	10	7	11	28
II	4	2	3	9
I	0	0	0	0
Lainnya	0	0	0	0
Jumlah	34	18	31	83

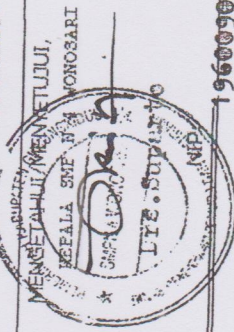
Lampiran :
Harap SP2D Diterbitkan Atas Nama Bendaharawan Pengeluaran:
SMP N 4 WONOSARI

GUNUNGKIDUL , 23 SEPTEMBER 2014
BENDAHARA PENGELUARAN PEMBANTU

[Signature]
NUR DWI HARYANTI
NIP. 197604022007012006

BENDAHARA PENGELUARAN

[Signature]
SURYANI, SE
NIP. 196609081992032004



19660903 198610 1 002

NPWP : 00.054.287.8.545000
TEMPAT PEMBAYARAN :
BANK GUNUNGKIDUL
NO REKENING : 002.111.000.230

DAFTAR
GAJI DSB. UNTUK PARA PEGAWAI
GOLONGAN I,II,III DAN IV

SMP N 4 WONOSARI
BULAN : DESEMBER 2014

KEMENTERIAN DALAM NEGERI REPUBLIK INDONESIA ..
PEMERINTAH KABUPATEN GUNUNGKIDUL

GAJI INDIK

**RUANGAN DISEDIAKAN UNTUK CATATAN PEMBUAT DAFTAR GAJI
BERSANGKUTAN**

PENGHASILAN :

01. GAJI POKOK	Rp.	120,542,080
02. TUNJANGAN ISTRI	Rp.	6,230,950
03. TUNJANGAN ANAK	Rp.	2,158,904
04. TUNJANGAN PERB PENGHASILAN	Rp.	0
05. TUNJANGAN STRUKTURAL	Rp.	360,000
06. TUNJANGAN FUNGSIONAL	Rp.	11,221,000
07. TUNJANGAN UMUM	Rp.	720,000
08. SUBSIDI ASURANSI KESEHATAN	Rp.	0
09. TUNJANGAN BERAS	Rp.	5,859,840
10. TUNJANGAN KEMAHALAN DAERAH	Rp.	0
11. TUNJANGAN DAERAH TERPENCIL	Rp.	0
12. TUNJANGAN Pph PASAL 21	Rp.	2,799,465
13. PEMBULATAN	Rp.	1,914
JUMLAH KOTOR	Rp.	149,894,153

POTONGAN :

1. IWP 10%	Rp.	12,893,188
2. PPh PASAL 21	Rp.	2,799,465
3. TABUNGAN PERUMAHAN	Rp.	297,000
4. POTONGAN BULOG	Rp.	0
5. POTONGAN ASKES	Rp.	0
6. POTONGAN LAIN-LAIN	Rp.	0
7. POTONGAN SEWA RUMAH	Rp.	0
JUMLAH POTONGAN	Rp.	15,989,653
JUMLAH BERSIH	Rp.	133,904,500

Seratus Tiga Puluh Tiga Ratus Sembilan Ratus Empat Ribu Lima Ratus
Rupiah

Ruangan ini disediakan untuk Catatan dari tempat pembayaran SPM

GOL	PEGAWAI	ISTRI	ANAK	JML. JIWA
IV	20	9	17	46
III	11	7	11	29
II	4	2	3	9
I	0	0	0	0
Lainnya	0	0	0	0
Jumlah	35	18	31	84

Lampiran :
Harap SP2D Diterbitkan Atas Nama Bendaharawan Pengeluaran:
SMP N 4 WONOSARI

GUNUNGKIDUL, 18 NOPEMBER 2014
BENDAHARA PENGELUARAN PEMANTU

[Signature]
NUR DWI HARYANTI
NIP. 197604022007012006

BENDAHARA PENGELUARAN

[Signature]
SURYANI, SE
NIP. 196609081992032004

MENGETAHUI/MENYETUJUI,
KEPALA SMP N 4 WONOSARI

[Signature]

Drs. Suparto
NIP. 19660903 198610 1 002

LAMPIRAN 3

Teachers and Educational Staffs Data

DATA GURU DAN KARYAWAN SMP NEGERI 4 WONOSARI

No	Nama	JK	TTL	Status Kepegawaian	Jenis PTK	Pangkat Golongan	Sumber Gaji	Tanggal CPNS	Pengangkatan
1	Anik Wibawanti	P	1981-02-25	Tenaga Honor Sekolah	Tenaga Administrasi Sekolah	-	Sekolah	-	2009-07-01
2	Ari Hinawan	L	1983-04-18	PNS	Guru Mata Pelajaran	III/b	APBD Kabupaten / Kota	2009-05-01	2010-12-01
3	Artiyani Kusdanarti	P	1966-07-09	PNS	Guru Mata Pelajaran	III/b	APBD Kabupaten / Kota	2008-01-01	2010-01-01
4	Bambang Subronto	L	1963-07-17	PNS	Guru Mata Pelajaran	IV/a	APBD Kabupaten / Kota	1984-03-01	1986-01-01
5	Budiman	L	1965-06-29	PNS	Guru Mata Pelajaran	IV/a	APBD Kabupaten / Kota	1995-12-01	1997-05-01
6	Darsono	L	1961-04-10	PNS	Guru TIK	IV/a	APBD Kabupaten / Kota	1984-12-01	1986-12-01
7	Dwi Wayanti	P	1960-11-11	PNS	Guru Mata Pelajaran	IV/a	APBD Kabupaten / Kota	1981-03-01	1984-02-01
8	Dwi Wuryanti	P	1968-06-09	PNS	Guru Mata Pelajaran	III/b	APBD Kabupaten / Kota	2008-01-01	2010-01-01

9	Elisia Setyarahayuningsih	P	1969-06-14	PNS	Guru Mata Pelajaran	III/c	APBD Kabupaten / Kota	2007-01-01	2007-01-01
10	Endah Cahyarini	P	1971-11-07	PNS	Guru Mata Pelajaran	IV/a	APBD Kabupaten / Kota	1998-02-01	1999-04-01
11	Endang Sri Kartikawati	P	1965-04-26	PNS	Guru Mata Pelajaran	IV/a	APBD Kabupaten / Kota	1986-01-01	1988-04-01
12	Erna Nugraheni	P	1968-04-27	PNS	Guru Mata Pelajaran	IV/a	APBD Kabupaten / Kota	1994-12-01	1996-08-01
13	Indriyani	P	1960-10-29	PNS	Guru Mata Pelajaran	IV/a	APBD Kabupaten / Kota	1983-03-01	1985-03-01
14	Inga Natul Azijah	P	1993-07-31	Guru Honor Sekolah	Guru Mata Pelajaran	-	Sekolah	-	2014-07-04
15	Jayusdi	L	1973-03-05	Guru Honor Sekolah	Guru Mata Pelajaran	-	Sekolah	-	2005-08-01
16	Kasmintarsih Sri Hindriatmi	P	1975-06-09	PNS	Guru Mata Pelajaran	III/c	APBD Kabupaten / Kota	2007-01-01	2009-05-01
17	Mardjono	L	1959-10-19	PNS	Guru BK	IV/a	APBD Kabupaten / Kota	1981-03-01	2013-05-01
18	Marinem	P	1961-05-09	PNS	Guru Mata Pelajaran	IV/a	APBD Kabupaten / Kota	1984-12-01	1986-12-01

19	Maryati	P	1961-12-13	PNS	Guru Mata Pelajaran	IV/a	APBD Kabupaten / Kota	1983-03-01	1986-04-01
20	Nur Dwiharyanti	P	1976-04-02	PNS	Tenaga Administrasi Sekolah	II/b	APBD Kabupaten / Kota	2007-01-01	2009-05-01
21	Pardi	L	1966-09-17	PNS	Guru Mata Pelajaran	III/b	APBD Kabupaten / Kota	2008-01-01	2010-01-01
22	Puji Purnomo	L	1965-12-15	PNS	Guru BK	IV/a	APBD Kabupaten / Kota	1989-03-01	1990-12-01
23	Retno Kurniasih	P	1981-03-14	GTT/PTT Kab/Kota	Guru Mata Pelajaran	-	APBD Kabupaten / Kota	-	2014-09-06
24	Robertus Soeraya	L	1959-07-05	PNS	Guru Mata Pelajaran	IV/a	APBD Kabupaten / Kota	1981-11-01	1983-09-01
25	Rosyid Jaelani	L	1966-06-14	PNS	Guru Mata Pelajaran	IV/a	APBD Kabupaten / Kota	1998-02-01	1999-05-01
26	Saget Widodo	L	1982-12-27	Tenaga Honor Sekolah	Tenaga Administrasi Sekolah	-	Sekolah	-	2009-06-01
27	Sri Sumarni	P	1961-08-05	PNS	Guru BK	IV/a	APBD Kabupaten / Kota	1988-11-11	1991-04-01
28	Subarno	L	1965-04-06	PNS	Tenaga Administrasi Sekolah	III/c	APBD Kabupaten / Kota	1986-02-01	1988-02-01

29	Sugiran	L	1975-03-21	PNS	Tenaga Administrasi Sekolah	II/b	APBD Kabupaten / Kota	2007-01-01	2009-03-05
30	Sugiyono	L	1963-02-20	PNS	Guru Mata Pelajaran	IV/a	APBD Kabupaten / Kota	1986-01-01	1988-04-01
31	Sukijo	L	1959-11-10	PNS	Guru Mata Pelajaran	IV/a	APBD Kabupaten / Kota	1982-03-01	1993-03-01
32	Sunarno	L	1962-10-02	PNS	Guru BK	IV/a	APBD Kabupaten / Kota	1983-03-01	1985-02-01
33	Supoyo	L	1966-08-17	PNS	Guru Mata Pelajaran	III/b	APBD Kabupaten / Kota	2008-01-01	2010-01-01
34	Suprpto	L	1962-11-20	PNS	Tenaga Administrasi Sekolah	II/b	APBD Kabupaten / Kota	2007-01-01	2009-05-01
35	Supriyono	L	1962-07-22	PNS	Tenaga Administrasi Sekolah	II/c	APBD Kabupaten / Kota	1987-03-01	1988-10-01
36	Suryanta	L	1965-02-25	PNS	Guru Mata Pelajaran	IV/a	APBD Kabupaten / Kota	1987-03-01	1988-11-01
37	Syarifatul Hidayah	P	1971-07-16	PNS	Guru BK	IV/a	APBD Kabupaten / Kota	1997-02-01	1998-10-01
38	Tri Purnaminingsih	P	1963-03-14	PNS	Guru Mata Pelajaran	IV/a	APBD Kabupaten / Kota	1997-02-01	1998-06-01

39	Tumisih	P	1966-05-28	PNS	Guru Mata Pelajaran	IV/b	APBD Kabupaten / Kota	1989-03-01	1991-01-01
40	Tutik Pujirahayu	P	1959-09-04	PNS	Guru Mata Pelajaran	IV/a	APBD Kabupaten / Kota	1979-03-01	1980-10-01
41	Tyas Titik Sekartani	P	1965-04-03	PNS	Guru Mata Pelajaran	III/d	APBD Kabupaten / Kota	2007-01-01	2009-05-01
42	Wanityastuti	P	1964-03-13	PNS	Guru Mata Pelajaran	IV/a	APBD Kabupaten / Kota	1986-01-01	1988-01-01
43	Wartono	L	1965-03-04	PNS	Guru Mata Pelajaran	IV/a	APBD Kabupaten / Kota	1998-02-01	1998-02-01
44	Wasis Nurmufad	L	1985-04-25	Tenaga Honor Sekolah	Tenaga Administrasi Sekolah	-	Sekolah	-	2009-07-01
45	Wiwik Sustiw Riani	P	1969-12-14	PNS	Guru Mata Pelajaran	IV/a	APBD Kabupaten / Kota	1994-01-01	1995-01-01

LAMPIRAN 4

Student Data of SMP Negeri 4 Wonosari

The number of student in SMP Negeri 4 Wonosari fiscal year of 2014

No	Group		Sex (<i>jenis kelamin</i>)		Total
			Male	Female	
1	Seventh Grade				
	1.1	Class A	10	16	26
	1.2	Class B	16	10	26
	1.3	Class C	11	14	25
	1.4	Class D	11	15	26
	1.5	Class E	10	15	25
	Sub Total		58	70	128
2	Eight Grade				
	2.1	Class A	3	24	27
	2.2	Class B	3	24	27
	2.3	Class C	8	18	26
	2.4	Class D	15	8	23
	2.5	Class E	21	3	24
	Sub Total		50	77	127
3	Ninth Grade				
	3.1	Class A	3	24	27
	3.2	Class B	8	16	24
	3.3	Class C	17	9	26
	3.4	Class D	16	9	25
	3.5	Class E	16	9	25
	Sub Total		60	67	127
	Total number of all students		168	214	382

LAMPIRAN 6

Regulations of Education Minister
(*Permendiknas*) No. 69, 2009

SALINAN

PERATURAN
MENTERI PENDIDIKAN NASIONAL

NOMOR 69 TAHUN 2009

TENTANG

STANDAR BIAYA OPERASI NONPERSONALIA TAHUN 2009
UNTUK SEKOLAH DASAR/MADRASAH IBTIDAIYAH (SD/MI), SEKOLAH
MENENGAH PERTAMA/MADRASAH TSANAWIYAH (SMP/MTs), SEKOLAH
MENENGAH ATAS/MADRASAH ALIYAH (SMA/MA), SEKOLAH
MENENGAH KEJURUAN (SMK), SEKOLAH DASAR LUAR BIASA (SDLB),
SEKOLAH MENENGAH PERTAMA LUAR BIASA (SMPLB), DAN
SEKOLAH MENENGAH ATAS LUAR BIASA (SMALB)

DENGAN RAHMAT TUHAN YANG MAHA ESA

MENTERI PENDIDIKAN NASIONAL,

- Menimbang : bahwa dalam rangka pelaksanaan ketentuan Pasal 62 ayat (5) Peraturan Pemerintah Nomor 19 Tahun 2005 tentang Standar Nasional Pendidikan, perlu ditetapkan Peraturan Menteri Pendidikan Nasional tentang Standar Biaya Operasi Nonpersonalia Tahun 2009 untuk sekolah dasar/madrasah ibtidaiyah (SD/MI), sekolah menengah pertama/madrasah tsanawiyah (SMP/MTs), sekolah menengah atas/madrasah aliyah (SMA/MA), sekolah menengah kejuruan (SMK), sekolah dasar luar biasa (SDLB), sekolah menengah pertama luar biasa (SMPLB), dan sekolah menengah atas luar biasa (SMALB);
- Mengingat : 1. Undang-Undang Nomor 20 Tahun 2003 tentang Sistem Pendidikan Nasional (Lembaran Negara Republik Indonesia Tahun 2003 Nomor 78, Tambahan Lembaran Negara Republik Indonesia Nomor 4301);
2. Peraturan Pemerintah Nomor 19 Tahun 2005 tentang Standar Nasional Pendidikan (Lembaran Negara Republik Indonesia Tahun 2005 Nomor 41, Tambahan Lembaran Negara Republik Indonesia Nomor 4496);
3. Peraturan Pemerintah Nomor 48 Tahun 2008 tentang Pendanaan Pendidikan (Lembaran Negara Republik Indonesia Tahun 2008 Nomor 91, Tambahan Lembaran Negara Republik Indonesia Nomor 4864);

4. Peraturan Presiden Nomor 9 Tahun 2005 tentang Kedudukan, Tugas, Fungsi, Susunan Organisasi, dan Tata Kerja Kementerian Negara Republik Indonesia sebagaimana telah beberapa kali diubah terakhir dengan Peraturan Presiden Nomor 20 Tahun 2008;
5. Keputusan Presiden Nomor 187/M Tahun 2004 mengenai Pembentukan Kabinet Indonesia Bersatu, sebagaimana telah beberapa kali diubah terakhir dengan Keputusan Presiden Nomor 77/P Tahun 2007;

MEMUTUSKAN :

Menetapkan : PERATURAN MENTERI PENDIDIKAN NASIONAL TENTANG STANDAR BIAYA OPERASI NONPERSONALIA TAHUN 2009 UNTUK SEKOLAH DASAR/MADRASAH IBTIDAIYAH (SD/MI), SEKOLAH MENENGAH PERTAMA/MADRASAH TSANAWIYAH (SMP/MTs), SEKOLAH MENENGAH ATAS/MADRASAH ALIYAH (SMA/MA), SEKOLAH MENENGAH KEJURUAN (SMK), SEKOLAH DASAR LUAR BIASA (SDLB), SEKOLAH MENENGAH PERTAMA LUAR BIASA (SMPLB), DAN SEKOLAH MENENGAH ATAS LUAR BIASA (SMALB).

Pasal 1

Standar biaya operasi nonpersonalia untuk SD/MI, SMP/MTs, SMA/MA, SMK, SDLB, SMPLB, dan SMALB adalah standar biaya yang diperlukan untuk membiayai kegiatan operasi nonpersonalia selama 1 (satu) tahun untuk SD/MI, SMP/MTs, SMA/MA, SMK, SDLB, SMPLB, dan SMALB sebagai bagian dari keseluruhan dana pendidikan agar satuan pendidikan dapat melakukan kegiatan pendidikan secara teratur dan berkelanjutan sesuai Standar Nasional Pendidikan.

Pasal 2

- (1) Standar biaya operasi nonpersonalia tahun 2009 per sekolah/program keahlian, per rombongan belajar, dan per peserta didik untuk SD/MI, SMP/MTs, SMA/MA, SMK, SDLB, SMPLB, dan SMALB menggunakan basis biaya operasi nonpersonalia per sekolah/program keahlian, per rombongan belajar, dan per peserta didik untuk SD/MI, SMP/MTs, SMA/MA, SMK, SDLB, SMPLB, dan SMALB di Daerah Khusus Ibukota (DKI) Jakarta.
- (2) Besaran standar biaya operasi nonpersonalia tahun 2009 per sekolah/program keahlian, per rombongan belajar, dan per peserta didik, serta besaran presentase minimum biaya alat tulis sekolah (ATS) dan bahan dan alat habis pakai (BAHP), untuk SD/MI, SMP/MTs, SMA/MA, SMK, SDLB, SMPLB, dan SMALB adalah sebagaimana tercantum dalam Lampiran I Peraturan Menteri ini.

- (3) Penghitungan standar biaya operasi nonpersonalia tahun 2009 untuk masing-masing daerah dilakukan dengan mengalikan biaya operasi nonpersonalia DKI Jakarta dengan indeks masing-masing daerah, sebagaimana tercantum dalam Lampiran II Peraturan Menteri ini.

Pasal 3

Satuan pendidikan dasar dan menengah yang belum bisa memenuhi Standar Nasional Pendidikan menggunakan biaya satuan yang lebih rendah dari standar biaya ini.

Pasal 4

Peraturan Menteri ini mulai berlaku pada tanggal ditetapkan.

Ditetapkan di Jakarta
pada tanggal 5 Oktober 2009

MENTERI PENDIDIKAN NASIONAL,

TTD.

BAMBANG SUDIBYO

Salinan sesuai dengan aslinya.
Kepala Biro Hukum dan Organisasi
Departemen Pendidikan Nasional,

Dr. A. Pangerang Moenta, S.H.,M.H.,DFM
NIP 196108281987031003

SALINAN

LAMPIRAN I PERATURAN MENTERI PENDIDIKAN NASIONAL
NOMOR 69 TAHUN 2009 TANGGAL 5 OKTOBER 2009

STANDAR BIAYA OPERASI NONPERSONALIA TAHUN 2009
UNTUK SEKOLAH DASAR/MADRASAH IBTIDAIYAH (SD/MI), SEKOLAH
MENENGAH PERTAMA/MADRASAH TSANAWIYAH (SMP/MTs), SEKOLAH
MENENGAH ATAS/MADRASAH ALIYAH (SMA/MA), SEKOLAH
MENENGAH KEJURUAN (SMK), SEKOLAH DASAR LUAR BIASA (SDLB),
SEKOLAH MENENGAH PERTAMA LUAR BIASA (SMPLB), DAN
SEKOLAH MENENGAH ATAS LUAR BIASA (SMALB)

Ketentuan jumlah rombongan belajar per sekolah/program keahlian dan jumlah peserta didik per rombongan belajar untuk perhitungan biaya operasi nonpersonalia:

- 1) SD/MI : 6 rombongan belajar dengan setiap rombongan belajar berisi 28 peserta didik,
- 2) SMP/MTs: 6 rombongan belajar dengan setiap rombongan belajar berisi 32 peserta didik,
- 3) SMA/MA: 6 rombongan belajar dengan setiap rombongan belajar berisi 32 peserta didik,
- 4) SDLB: 6 rombongan belajar dengan setiap rombongan belajar berisi 5 peserta didik,
- 5) SMPLB: 3 rombongan belajar dengan setiap rombongan belajar berisi 8 peserta didik,
- 6) SMALB: 3 rombongan belajar dengan setiap rombongan belajar berisi 8 peserta didik, dan
- 7) Program-program Keahlian SMK: 6 rombongan belajar dengan setiap rombongan belajar berisi 32 peserta didik.

Tabel Standar Biaya Operasi Nonpersonalia per Sekolah/Program Keahlian, per Rombongan Belajar, dan per Peserta Didik untuk SD/MI, SMP/MTs, SMA/MA, SDLB, SMPLB, SMALB, dan SMK di DKI Jakarta pada tahun 2009

No.	Sekolah/ Program Keahlian	Biaya Operasi Nonpersonalia (Rp Ribu)			% Minimum untuk ATS	% Minimum untuk BAHP
		Per Sekolah/ Program Keahlian	Per Rombongan Belajar	Per Peserta Didik		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	SD/MI	97.440	16.240	580	10	10
2.	SMP/MTs	136.320	22.720	710	10	10
3.	SMA/MA Bahasa	184.320	30.720	960	10	10
4.	SMA/MA IPS	184.320	30.720	960	10	10
5.	SMA/MA IPA	193.920	32.320	1.010	10	10
6.	SDLB Tunalaras	88.200	14.700	2.940	10	10
7.	SDLB Tunadaksa	89.100	14.850	2.970	10	10
8.	SDLB Tunagrahita	89.400	14.900	2.980	10	10
9.	SDLB Tunarungu	90.300	15.050	3.010	10	10
10.	SDLB Tunanetra	97.200	16.200	3.240	25	5

No.	Sekolah/ Program Keahlian	Biaya Operasi Nonpersonalia (Rp Ribu)			% Minimum untuk ATS	% Minimum untuk BAHP
		Per Sekolah/ Program Keahlian	Per Rombongan Belajar	Per Peserta Didik		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
11.	SMPLB Tunalaras	104.160	34.720	4.340	10	10
12.	SMPLB Tunadaksa	108.960	36.320	4.540	10	10
13.	SMPLB Tunagrahita	107.280	35.760	4.470	10	10
14.	SMPLB Tunarungu	108.840	36.280	4.535	10	10
15.	SMPLB Tunanetra	117.840	39.280	4.910	20	5
16.	SMALB Tunadaksa	121.680	40.560	5.070	10	10
17.	SMALB Tunagrahita	120.960	40.320	5.040	10	10
18.	SMALB Tunarungu	121.920	40.640	5.080	10	10
19.	SMALB Tunanetra	138.720	46.240	5.780	20	10
	SMK Non Teknik					
20.	PK Pekerjaan Sosial	351.360	58.560	1.830	10	10
21.	PK Akuntansi	351.360	58.560	1.830	10	10
22.	PK Usaha Jasa Pariwisata	351.360	58.560	1.830	10	10
23.	PK Penjualan	351.360	58.560	1.830	10	10
24.	PK Administrasi Perkantoran	357.120	59.520	1.860	10	10
25.	PK Patiseri	360.960	60.160	1.880	10	10
26.	PK Restoran	362.880	60.480	1.890	10	10
27.	PK Akomodasi Perhotelan	368.640	61.440	1.920	10	10
28.	PK Tata Busana	355.200	59.200	1.850	10	10
29.	PK Kecantikan Kulit	393.600	65.600	2.050	10	20
30.	PK Kecantikan Rambut	410.880	68.480	2.140	10	20
31.	PK Seni Tari	391.680	65.280	2.040	10	20
32.	PK <i>Theatre</i>	391.680	65.280	2.040	10	20
33.	PK Karawitan	391.680	65.280	2.040	10	20
34.	PK Pedalangan	391.680	65.280	2.040	10	20
35.	PK Musik Non Klasik	412.800	68.800	2.150	10	20
36.	PK Animasi	412.800	68.800	2.150	10	20
37.	PK Desain Komunikasi Visual	412.800	68.800	2.150	10	20
	SMK Teknik					
38.	PK Survey dan Pemetaan	351.360	58.560	1.830	10	10
39.	PK Pembibitan Tanaman	351.360	58.560	1.830	10	10
40.	PK Budidaya Tanaman Sayuran	357.120	59.520	1.860	10	10
41.	PK Budidaya Tanaman Perkebunan	360.960	60.160	1.880	10	10
42.	PK Budidaya Tanaman Buah Semusim	360.960	60.160	1.880	10	10
43.	PK Budidaya Ternak Unggas	360.960	60.160	1.880	10	10
44.	PK Budidaya Ikan Air Payau	370.560	61.760	1.930	10	15
45.	PK Budidaya Ternak Ruminansia	391.680	65.280	2.040	10	20
46.	PK Kriya Keramik	355.200	59.200	1.850	10	10
47.	PK Kriya Tekstil	355.200	59.200	1.850	10	10

No.	Sekolah/ Program Keahlian	Biaya Operasi Nonpersonalia (Rp Ribu)			% Minimum untuk ATS	% Minimum untuk BAHP
		Per Sekolah/ Program Keahlian	Per Rombongan Belajar	Per Peserta Didik		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
48.	PK Kriya Kayu	359.040	59.840	1.870	10	10
49.	PK Kriya Logam	374.400	62.400	1.950	10	15
50.	PK Kriya Kulit	391.680	65.280	2.040	10	20
51.	PK Gambar Bangunan	359.040	59.840	1.870	10	10
52.	PK T. Gambar Mesin	359.040	59.840	1.870	10	10
53.	PK Perabot Kayu	364.800	60.800	1.900	10	15
54.	PK Konstruksi Bangunan Sederhana	364.800	60.800	1.900	10	15
55.	PK Finishing	366.720	61.120	1.910	10	15
56.	PK Batu dan Beton	374.400	62.400	1.950	10	15
57.	PK Teknik Konstruksi Kayu	378.240	63.040	1.970	10	15
58.	PK Teknik Distribusi Tenaga Listrik	374.400	62.400	1.950	10	15
59.	PK Teknik Listrik Industri	380.160	63.360	1.980	10	15
60.	PK Teknik Audio Video	380.160	63.360	1.980	10	15
61.	PK Teknik Pembangkit Tenaga Listrik	385.920	64.320	2.010	10	20
62.	PK Pemanfaatan Tenaga Listrik	385.920	64.320	2.010	10	20
63.	PK Elektronika Industri	391.680	65.280	2.040	10	20
64.	PK Pendingin dan TU	403.200	67.200	2.100	10	20
65.	PK Teknik Komputer Jaringan	391.680	65.280	2.040	10	20
66.	PK TI Multimeida	391.680	65.280	2.040	10	20
67.	PK Rekayasa Perangkat Lunak	391.680	65.280	2.040	10	20
68.	PK Teknik Kapal Niaga	391.680	65.280	2.040	10	20
69.	PK Nautika Kapal Penangkap Ikan	397.440	66.240	2.070	10	20
70.	PK Nautika Kapal Niaga	412.800	68.800	2.150	10	20
71.	PK Elektronika Pes. Udara	391.680	65.280	2.040	10	20
72.	PK Kelistrikan Pes. Udara	412.800	68.800	2.150	10	20
73.	PK Teknik Mekanik Otomotif	403.200	67.200	2.100	10	20
74.	PK T Pemeliharaan Mekanik Industri	403.200	67.200	2.100	10	20
75.	PK Kontrol Mekanik	412.800	68.800	2.150	10	20
76.	PK Kontrol Proses	412.800	68.800	2.150	10	20
77.	PK Teknik Otomasi	412.800	68.800	2.150	10	20
78.	PK T. Transmisi Radio	391.680	65.280	2.040	10	20
79.	PK Tek. Akses Radio	391.680	65.280	2.040	10	20
80.	PK Penyiaran Radio	412.800	68.800	2.150	10	20
81.	PK Tek. <i>Switching</i>	412.800	68.800	2.150	10	20
82.	PK Prog. Pertelevisian	430.080	71.680	2.240	10	20
83.	PK AEI Maintenance & Repair	401.280	66.880	2.090	10	20
84.	PK Teknik Airframe & Power Plant	420.480	70.080	2.190	10	20
85.	PK Teknik Geologi Pertambangan	414.720	69.120	2.160	10	20
86.	PK Teknik Kimia Industri	416.640	69.440	2.170	10	20
87.	PK Teknik Analis Kimia	416.640	69.440	2.170	10	20

No.	Sekolah/ Program Keahlian	Biaya Operasi Nonpersonalia (Rp Ribu)			% Minimum untuk ATS	% Minimum untuk BAHP
		Per Sekolah/ Program Keahlian	Per Rombongan Belajar	Per Peserta Didik		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
88.	PK Teknik Pencapan	420.480	70.080	2.190	5	20
89.	PK Teknik Pencelupan	422.400	70.400	2.200	5	20
90.	PK Teknik Pembuatan Benang	474.240	79.040	2.470	5	30
91.	PK Teknik Pembuatan Kain	474.240	79.040	2.470	5	30
92.	PK Teknik Pembentukan	437.760	72.960	2.280	5	25
93.	PK Teknik Pemesinan	455.040	75.840	2.370	5	25
94.	PK Teknik pengecoran	460.800	76.800	2.400	5	30
95.	PK Teknik Las	481.920	80.320	2.510	5	30

Keterangan:

- 1) Biaya operasi nonpersonalia meliputi: biaya alat tulis sekolah (ATS), biaya bahan dan alat habis pakai (BAHP), biaya pemeliharaan dan perbaikan ringan, biaya daya dan jasa, biaya transportasi/perjalanan dinas, biaya konsumsi, biaya asuransi, biaya pembinaan siswa/ekstra kurikuler, biaya uji kompetensi, biaya praktek kerja industri, dan biaya pelaporan.
- 2) Biaya alat tulis sekolah adalah biaya untuk pengadaan alat tulis sekolah yang dibutuhkan untuk pengelolaan sekolah dan proses belajar.
- 3) Biaya alat dan bahan habis pakai adalah biaya untuk pengadaan alat-alat dan bahan-bahan praktikum IPA, alat-alat dan bahan-bahan praktikum IPS, alat-alat dan bahan-bahan praktikum bahasa, alat-alat dan bahan-bahan praktikum komputer, alat-alat dan bahan-bahan praktikum ketrampilan, alat-alat dan bahan-bahan olah raga, alat-alat dan bahan-bahan kebersihan, alat-alat dan bahan-bahan kesehatan dan keselamatan, tinta stempel, toner/tinta printer, dll yang habis dipakai dalam waktu satu tahun atau kurang.
- 4) Biaya pemeliharaan dan perbaikan ringan adalah biaya untuk memelihara dan memperbaiki sarana dan prasarana sekolah/madrasah untuk mempertahankan kualitas sarana dan prasarana sekolah/madrasah agar layak digunakan sebagai tempat belajar dan mengajar.
- 5) Biaya daya dan jasa merupakan biaya untuk membayar langganan daya dan jasa yang mendukung kegiatan belajar mengajar di sekolah/madrasah seperti listrik, telepon, air, dll.
- 6) Biaya transpor/perjalanan dinas adalah biaya untuk berbagai keperluan perjalanan dinas pendidik, tenaga kependidikan, dan peserta didik baik dalam di kota maupun ke luar kota.
- 7) Biaya konsumsi adalah biaya untuk penyediaan konsumsi dalam kegiatan sekolah/madrasah yang layak disediakan konsumsi seperti rapat-rapat sekolah/madrasah, perlombaan di sekolah/madrasah, dll.
- 8) Biaya asuransi adalah biaya membayar premi asuransi untuk keamanan dan keselamatan sekolah/madrasah, pendidik, tenaga kependidikan, dan peserta didik seperti asuransi kebakaran, asuransi bencana alam, asuransi kecelakaan praktek kerja di industri, dll.

- 9) Biaya pembinaan siswa/ekstrakurikuler adalah biaya untuk menyelenggarakan kegiatan pembinaan siswa melalui kegiatan ekstra kurikuler seperti Pramuka, Palang Merah Remaja (PMR), Unit Kesehatan Sekolah (UKS), Kelompok Ilmiah Remaja (KIR), olah raga, kesenian, lomba bidang akademik, perpindahan kelas terakhir, pembinaan kegiatan keagamaan, dll.
- 10) Biaya uji kompetensi adalah biaya untuk penyelenggaraan ujian kompetensi bagi peserta didik Sekolah Menengah Kejuruan (SMK) yang akan lulus.
- 11) Biaya praktek kerja industri (prakerin) adalah biaya untuk penyelenggaraan praktek industri bagi peserta didik SMK.
- 12) Biaya pelaporan adalah biaya untuk menyusun dan mengirimkan laporan sekolah/madrasah kepada pihak yang berwenang.

MENTERI PENDIDIKAN NASIONAL,

TTD.

BAMBANG SUDIBYO

Salinan sesuai dengan aslinya.
Kepala Biro Hukum dan Organisasi
Departemen Pendidikan Nasional,

Dr. A. Pangerang Moenta, S.H.,M.H.,DFM
NIP 196108281987031003

SALINAN
LAMPIRAN II PERATURAN MENTERI PENDIDIKAN NASIONAL
NOMOR 69 TAHUN 2009 TANGGAL 5 OKTOBER 2009

STANDAR BIAYA OPERASI NONPERSONALIA TAHUN 2009
UNTUK SEKOLAH DASAR/MADRASAH IBTIDAIYAH (SD/MI), SEKOLAH
MENENGAH PERTAMA/MADRASAH TSANAWIYAH (SMP/MTs), SEKOLAH
MENENGAH ATAS/MADRASAH ALIYAH (SMA/MA), SEKOLAH
MENENGAH KEJURUAN (SMK), SEKOLAH DASAR LUAR BIASA (SDLB),
SEKOLAH MENENGAH PERTAMA LUAR BIASA (SMPLB), DAN
SEKOLAH MENENGAH ATAS LUAR BIASA (SMALB)

Tabel Indeks Biaya Pendidikan untuk Seluruh Provinsi dan Kabupaten/Kota di
Indonesia Tahun 2009 dengan Basis DKI Jakarta

No.	Daerah	Indeks Biaya Pendidikan
I	Provinsi Nanggroe Aceh Darussalam	1,006
	Kab. Aceh Barat	1,008
	Kab. Aceh Besar	0,979
	Kab. Aceh Selatan	0,998
	Kab. Aceh Singkil	1,024
	Kab. Aceh Tengah	1,009
	Kab. Aceh Tenggara	1,019
	Kab. Aceh Timur	1,020
	Kab. Aceh Utara	1,018
	Kab. Bireuen	1,023
	Kab. Aceh Pidie	0,995
	Kab. Simeuleu	1,183
	Kota Banda Aceh	0,981
	Kota Sabang	1,063
	Kota Langsa	1,013
	Kota Lhokseumawe	1,017
	Kab. Nagan Raya	1,019
	Kab. Aceh Jaya	1,011
	Kab. Aceh Barat Daya	1,015
	Kab. Gayo Lues	1,021
	Kab. Aceh Tamiang	1,014
	Kab. Bener Meriah	1,020
II	Provinsi Sumatera Utara	0,956
	Kab. Asahan	0,936
	Kab. Dairi	0,934
	Kab. Deli Serdang	0,915
	Kab. Tanah Karo	0,944

No.	Daerah	Indeks Biaya Pendidikan
	Kab. Labuhan Batu	0,961
	Kab. Langkat	0,922
	Kab. Mandailing Natal	0,947
	Kab. Nias	1,194
	Kab. Simalungun	0,921
	Kab. Tapanuli Selatan	0,957
	Kab. Tapanuli Tengah	0,942
	Kab. Tapanuli Utara	0,945
	Kab. Toba Samosir	0,947
	Kota Binjai	0,915
	Kota Medan	0,940
	Kota Pematang Siantar	0,939
	Kota Sibolga	0,947
	Kota Tanjung Balai	0,946
	Kota Tebing Tinggi	0,936
	Kota Padang Sidempuan	0,948
	Kab. Pakpak Bharat	0,948
	Kab. Nias Selatan	1,189
	Kab. Humbang Hasundutan	0,935
	Kab. Serdang Berdagai	0,927
	Kab. Samosir	0,993
III	Provinsi Sumatera Barat	0,927
	Kab. Limapuluh Koto	0,922
	Kab. Agam	0,930
	Kab. Kepulauan Mentawai	1,175
	Kab. Padang Pariaman	0,903
	Kab. Pasaman	0,935
	Kab. Pesisir Selatan	0,940
	Kab. Sawahlunto Sijunjung	0,937
	Kab. Solok	0,913
	Kab. Tanah Datar	0,912
	Kota Bukit Tinggi	0,930
	Kota Padang Panjang	0,918
	Kota Padang	0,893
	Kota Payakumbuh	0,913
	Kota Sawahlunto	0,915
	Kota Solok	0,917
	Kota Pariaman	0,906
	Kab. Pasaman Barat	0,937
	Kab. Dharmasraya	0,929
	Kab. Solok Selatan	0,911

No.	Daerah	Indeks Biaya Pendidikan
IV	Provinsi Riau	1,044
	Kab. Bengkalis	1,091
	Kab. Indragiri Hilir	1,075
	Kab. Indragiri Hulu	1,069
	Kab. Kampar	1,040
	Kab. Kuantan Singingi	1,051
	Kab. Pelalawan	1,050
	Kab. Rokan Hilir	1,065
	Kab. Rokan Hulu	1,048
	Kab. Siak	1,071
	Kota Dumai	1,086
	Kota Pekanbaru	1,031
V	Provinsi Kepulauan Riau	1,094
	Kab. Bintan	1,095
	Kab. Natuna	1,169
	Kab. Karimun	1,096
	Kota Batam	1,074
	Kota Tanjung Pinang	1,061
	Kab. Lingga	1,103
VI	Provinsi Jambi	0,965
	Kab. Batanghari	0,980
	Kab. Bungo	0,972
	Kab. Kerinci	0,976
	Kab. Merangin	0,981
	Kab. Muaro Jambi	0,963
	Kab. Sarolangun	1,002
	Kab. Tanjung Jabung Barat	0,968
	Kab. Tanjung Jabung Timur	0,971
	Kab. Tebo	0,988
	Kota Jambi	0,941
VII	Provinsi Sumatera Selatan	0,949
	Kab. Lahat	0,971
	Kab. Musi Banyuasin	0,978
	Kab. Musi Rawas	0,972
	Kab. Muara Enim	0,956
	Kab. Ogan Komering Ilir	0,936
	Kab. Ogan Komering Ulu	0,934
	Kota Palembang	0,950
	Kota Pagar Alam	0,990

No.	Daerah	Indeks Biaya Pendidikan
	Kota Lubuk Linggau	0,965
	Kota Prabumulih	0,968
	Kab. Banyuasin	0,973
	Kab. Ogan Ilir	0,949
	Kab. OKU Timur	0,952
	Kab. OKU Selatan	0,936
VIII	Provinsi Bangka Belitung	1,048
	Kab. Bangka	1,053
	Kab. Belitung	1,061
	Kota Pangkal Pinang	1,035
	Kab. Bangka Selatan	1,058
	Kab. Bangka Tengah	1,061
	Kab. Bangka Barat	1,051
	Kab. Belitung Timur	1,084
IX	Provinsi Bengkulu	0,953
	Kab. Bengkulu Selatan	0,958
	Kab. Bengkulu Utara	0,947
	Kab. Rejang Lebong	0,943
	Kota Bengkulu	0,929
	Kab. Kaur	0,956
	Kab. Seluma	0,950
	Kab. Mukomuko	0,948
	Kab. Lebong	0,946
	Kab. Kepahiang	0,954
X	Provinsi Lampung	0,920
	Kab. Lampung Barat	0,955
	Kab. Lampung Selatan	0,949
	Kab. Lampung Tengah	0,951
	Kab. Lampung Utara	0,947
	Kab. Lampung Timur	0,952
	Kab. Tanggamus	0,956
	Kab. Tulang Bawang	0,950
	Kab. Way Kanan	0,946
	Kota Bandar Lampung	0,930
	Kota Metro	0,952
XI	Provinsi DKI Jakarta	1,000

No.	Daerah	Indeks Biaya Pendidikan
XII	Provinsi Jawa Barat	0,936
	Kab. Bandung	0,905
	Kab. Bekasi	0,923
	Kab. Bogor	0,917
	Kab. Ciamis	0,929
	Kab. Cianjur	0,910
	Kab. Cirebon	0,902
	Kab. Garut	0,908
	Kab. Indramayu	0,930
	Kab. Karawang	0,907
	Kab. Kuningan	0,908
	Kab. Majalengka	0,910
	Kab. Purwakarta	0,907
	Kab. Subang	0,909
	Kab. Sukabumi	0,914
	Kab. Sumedang	0,912
	Kab. Tasikmalaya	0,907
	Kota Bandung	0,913
	Kota Bekasi	0,921
	Kota Bogor	0,924
	Kota Cirebon	0,911
	Kota Depok	0,904
	Kota Sukabumi	0,922
	Kota Cimahi	0,921
	Kota Tasikmalaya	0,917
	Kota Banjar	0,926
XIII	Provinsi Banten	0,929
	Kab. Lebak	0,954
	Kab. Pandeglang	0,934
	Kab. Serang	0,929
	Kab. Tangerang	0,930
	Kota Cilegon	0,913
	Kota Tangerang	0,929
XIV	Provinsi Jawa Tengah	0,886
	Kab. Banjarnegara	0,913
	Kab. Banyumas	0,911
	Kab. Batang	0,921
	Kab. Blora	0,923
	Kab. Boyolali	0,914
	Kab. Brebes	0,920

No.	Daerah	Indeks Biaya Pendidikan
	Kab. Cilacap	0,911
	Kab. Demak	0,906
	Kab. Grobogan	0,940
	Kab. Jepara	0,909
	Kab. Karanganyar	0,913
	Kab. Kebumen	0,903
	Kab. Kendal	0,917
	Kab. Klaten	0,912
	Kab. Kudus	0,925
	Kab. Magelang	0,910
	Kab. Pati	0,903
	Kab. Pekalongan	0,926
	Kab. Pemalang	0,926
	Kab. Purbalingga	0,916
	Kab. Purworejo	0,901
	Kab. Rembang	0,915
	Kab. Semarang	0,911
	Kab. Sragen	0,911
	Kab. Sukoharjo	0,914
	Kab. Tegal	0,918
	Kab. Temanggung	0,906
	Kab. Wonogiri	0,923
	Kab. Wonosobo	0,910
	Kota Magelang	0,916
	Kota Pekalongan	0,926
	Kota Salatiga	0,923
	Kota Semarang	0,905
	Kota Surakarta	0,914
	Kota Tegal	0,930
XV	Provinsi DI Yogyakarta	0,897
	Kab. Bantul	0,922
	Kab. Gunung Kidul	0,959
	Kab. Kulon Progo	0,918
	Kab. Sleman	0,925
	Kota Yogyakarta	0,915
XVI	Provinsi Jawa Timur	0,905
	Kab. Bangkalan	0,956
	Kab. Banyuwangi	0,903
	Kab. Blitar	0,919
	Kab. Bojonegoro	0,903

No.	Daerah	Indeks Biaya Pendidikan
	Kab. Bondowoso	0,915
	Kab. Gresik	0,928
	Kab. Jember	0,913
	Kab. Jombang	0,902
	Kab. Kediri	0,911
	Kab. Lamongan	0,902
	Kab. Lumajang	0,913
	Kab. Madiun	0,914
	Kab. Magetan	0,939
	Kab. Malang	0,919
	Kab. Mojokerto	0,915
	Kab. Nganjuk	0,915
	Kab. Ngawi	0,918
	Kab. Pacitan	0,929
	Kab. Pamekasan	0,978
	Kab. Pasuruan	0,922
	Kab. Ponorogo	0,909
	Kab. Probolinggo	0,912
	Kab. Sampang	0,985
	Kab. Sidoarjo	0,927
	Kab. Situbondo	0,912
	Kab. Sumenep	1,007
	Kab. Trenggalek	0,924
	Kab. Tuban	0,928
	Kab. Tulungagung	0,914
	Kota Blitar	0,914
	Kota Kediri	0,916
	Kota Madiun	0,915
	Kota Malang	0,913
	Kota Mojokerto	0,905
	Kota Pasuruan	0,907
	Kota Probolinggo	0,901
	Kota Surabaya	0,906
	Kota Batu	0,917
XVII	Provinsi Kalimantan Barat	1,062
	Kab. Bengkayang	1,062
	Kab. Landak	1,041
	Kab. Kapuas Hulu	1,177
	Kab. Ketapang	1,044
	Kab. Pontianak	1,018
	Kab. Sambas	1,067

No.	Daerah	Indeks Biaya Pendidikan
	Kab. Sanggau	1,064
	Kab. Sintang	1,097
	Kota Pontianak	1,033
	Kota Singkawang	1,050
	Kab. Sekadau	1,067
	Kab. Melawi	1,097
XVIII	Provinsi Kalimantan Tengah	1,088
	Kab. Barito Selatan	1,108
	Kab. Barito Utara	1,100
	Kab. Kapuas	1,083
	Kab. Kotawaringin Barat	1,098
	Kab. Kotawaringin Timur	1,092
	Kota Palangkaraya	1,015
	Kab. Barito Timur	1,115
	Kab. Murung Raya	1,093
	Kab. Pulang Pisau	1,063
	Kab. Gunung Mas	1,094
	Kab. Lamandau	1,118
	Kab. Sukamara	1,111
	Kab. Katingan	1,104
	Kab. Seruyan	1,110
XIX	Provinsi Kalimantan Selatan	1,018
	Kab. Banjar	0,981
	Kab. Barito Kuala	1,023
	Kab. Hulu Sungai Selatan	1,019
	Kab. Hulu Sungai Tengah	1,031
	Kab. Hulu Sungai Utara	1,038
	Kab. Kota Baru	1,055
	Kab. Tabalong	1,052
	Kab. Tanah Laut	0,994
	Kab. Tapin	1,007
	Kota Banjar Baru	0,981
	Kota Banjarmasin	0,976
	Kab. Balangan	1,028
	Kab. Tanah Bumbu	1,052
XX	Provinsi Kalimantan Timur	1,061
	Kab. Berau	1,101
	Kab. Bulungan	1,126
	Kab. Kutai	1,057

No.	Daerah	Indeks Biaya Pendidikan
	Kab. Kutai Barat	1,093
	Kab. Kutai Timur	1,083
	Kab. Malinau	1,173
	Kab. Nunukan	1,156
	Kab. Pasir	1,063
	Kota Balikpapan	1,031
	Kota Bontang	1,090
	Kota Samarinda	1,017
	Kota Tarakan	1,108
	Kab. Penajam Paser Utara	1,055
XXI	Provinsi Sulawesi Utara	1,096
	Kab. Bolaang Mongondow	1,007
	Kab. Minahasa	1,007
	Kab. Sangihe	1,369
	Kota Bitung	0,991
	Kota Manado	0,987
	Kab. Kepulauan Talaud	1,415
	Kab. Minahasa Selatan	1,019
	Kota Tomohon	1,002
	Kab. Minahasa Utara	1,002
XXII	Provinsi Gorontalo	1,042
	Kab. Boalemo	1,040
	Kab. Gorontalo	1,016
	Kota Gorontalo	1,017
	Kab. Pohuwato	1,049
	Kab. Bone Bolango	1,011
XXIII	Provinsi Sulawesi Tengah	1,009
	Kab. Banggai	1,011
	Kab. Banggai Kepulauan	1,118
	Kab. Buol	1,019
	Kab. Toli-Toli	1,018
	Kab. Donggala	0,980
	Kab. Morowali	1,023
	Kab. Poso	0,989
	Kota Palu	0,944
	Kab. Parigi Moutong	0,976
	Kab. Tojo Una Una	0,988

No.	Daerah	Indeks Biaya Pendidikan
XXIV	Provinsi Sulawesi Selatan	0,965
	Kab. Bantaeng	0,974
	Kab. Barru	0,961
	Kab. Bone	0,973
	Kab. Bulukumba	0,955
	Kab. Enrekang	0,978
	Kab. G o w a	0,946
	Kab. Jeneponto	0,945
	Kab. Luwu	0,990
	Kab. Luwu Utara	0,987
	Kab. M a r o s	0,969
	Kab. Pangkajene Kepulauan	0,989
	Kab. Pinrang	0,957
	Kab. Selayar	1,047
	Kab. Sidenreng Rappang	0,946
	Kab. Sinjai	0,959
	Kab. Soppeng	0,952
	Kab. Takalar	0,989
	Kab. Tana Toraja	0,963
	Kab. Wajo	0,953
	Kota Pare-pare	0,949
	Kota Makassar	0,936
	Kota Palopo	0,956
	Kab. Luwu Timur	1,003
XXV	Provinsi Sulawesi Barat	0,996
	Kab. Majene	0,997
	Kab. Mamuju	1,028
	Kab. Polewali Mamasa	1,001
	Kab. Mamasa	1,009
	Kab. Mamuju Utara	1,046
XXVI	Provinsi Sulawesi Tenggara	1,039
	Kab. Buton	1,049
	Kab. Konawe	1,020
	Kab. Kolaka	1,016
	Kab. Muna	1,048
	Kota Kendari	0,989
	Kota Bau-bau	1,052
	Kab. Konawe Selatan	1,049
	Kab. Bombana	1,036
	Kab. Wakatobi	1,060
	Kab. Kolaka Utara	1,008

No.	Daerah	Indeks Biaya Pendidikan
XXVII	Provinsi Bali	0,920
	Kab. Badung	0,931
	Kab. Bangli	0,913
	Kab. Buleleng	0,951
	Kab. Gianyar	0,917
	Kab. Jembrana	0,944
	Kab. Karangasem	0,927
	Kab. Klungkung	0,933
	Kab. Tabanan	0,926
	Kota Denpasar	0,906
XXVIII	Provinsi Nusa Tenggara Barat	0,977
	Kab. Bima	0,972
	Kab. Dompu	1,003
	Kab. Lombok Barat	0,953
	Kab. Lombok Tengah	0,980
	Kab. Lombok Timur	0,973
	Kab. Sumbawa	1,011
	Kota Mataram	0,943
	Kota Bima	0,988
	Kab. Sumbawa Barat	1,018
XXIX	Provinsi Nusa Tenggara Timur	1,086
	Kab. Alor	1,098
	Kab. Belu	1,083
	Kab. Ende	1,079
	Kab. Flores Timur	1,096
	Kab. Kupang	1,057
	Kab. Lembata	1,096
	Kab. Manggarai	1,094
	Kab. Ngada	1,094
	Kab. Sikka	1,091
	Kab. Sumba Barat	1,068
	Kab. Sumba Timur	1,072
	Kab. Timor Tengah Selatan	1,074
	Kab. Timor Tengah Utara	1,079
	Kota Kupang	1,054
	Kab. Rote Ndao	1,062
	Kab. Manggarai Barat	1,092
XXX	Provinsi Maluku	1,195
	Kab. Maluku Tenggara Barat	1,247

No.	Daerah	Indeks Biaya Pendidikan
	Kab. Maluku Tengah	1,161
	Kab. Maluku Tenggara	1,251
	Kab. Pulau Buru	1,200
	Kota Ambon	1,145
	Kab. Seram Bagian Barat	1,181
	Kab. Seram Bagian Timur	1,179
	Kab. Kepulauan Aru	1,230
XXXI	Provinsi Maluku Utara	1,173
	Kab. Halmahera Tengah	1,201
	Kab. Halmahera Barat	1,148
	Kota Ternate	1,133
	Kab. Halmahera Timur	1,220
	Kota Tidore Kepulauan	1,137
	Kab. Kepulauan Sula	1,167
	Kab. Halmahera Selatan	1,181
	Kab. Halmahera Utara	1,212
XXXII	Provinsi Papua	1,964
	Kab. Biak Numfor	1,597
	Kab. Jayapura	1,640
	Kab. Jayawijaya	2,078
	Kab. Merauke	1,749
	Kab. Mimika	1,737
	Kab. Nabire	1,530
	Kab. Paniai	2,947
	Kab. Puncak Jaya	3,585
	Kab. Yapen Waropen	1,513
	Kota Jayapura	1,483
	Kab. Sarmi	1,710
	Kab. Keerom	1,711
	Kab. Yahukimo	2,526
	Kab. Pegunungan Bintang	2,300
	Kab. Tolikara	2,299
	Kab. Boven Digoel	1,811
	Kab. Mappi	1,782
	Kab. Asmat	1,812
	Kab. Waropen	1,587
	Kab. Supiori	1,600

No.	Daerah	Indeks Biaya Pendidikan
XXXIII	Provinsi Irian Jaya Barat	1,430
	Kab. Sorong	1,452
	Kab. Manokwari	1,462
	Kab. Fak Fak	1,506
	Kota Sorong	1,237
	Kab. Sorong Selatan	1,520
	Kab. Raja Ampat	1,590
	Kab. Teluk Bintuni	1,532
	Kab. Teluk Wondama	1,488
	Kab. Kaimana	1,480

MENTERI PENDIDIKAN NASIONAL,

TTD.

BAMBANG SUDIBYO

Salinan sesuai dengan aslinya.
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