

Shopping Association Of Government Education Development In East Java

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Abstract: The purpose of this study is to explain and analyze in detail: The positive association Government spending in education (PP) with a Gross Enrolment Ratio (GER) and net enrollment ratio (NER) in East Java Province. Government spending on education is less associated significantly to the gross enrollment ratio at primary education. gross enrollment (GER), especially at the level of elementary education. As for the middle and high school level of education, government spending on education was significantly associated with the gross enrollment ratio at middle and high school education. Government spending on education is less associated significantly to the net enrollment rates and high school education level elementary, junior high education level, government spending on education was significantly associated with the level of education net enrollment rate in junior high.

Key word: Government, education, East Java

1. INTRODUCTION

Shopping is the entire expenditure of the government to pay for goods and services at all levels (Allen & Tommasi, 2001). This can take the form of transfer expenditure, spending on goods and services, interest payments and other public spending. In discussing the budget we recognize revenues and expenditure, expenditure is part of the government budget. Government spending is one of the two sides of the government budget. The other side of the government budget is the government's revenue. The budget is defined as a document that includes future financial activity plan of the government or a government organization. The government budget is the output of the budgeting function, whereas budgeting is the process by which the government or a government organization planned expenditures, revenues, loans and other financial activities in the future (Allen & Tommasi, 2001). Currently the composition of government spending in developing countries has shifted in the last decade. The composition of spending that originally regarding the categories of spending on items that encourage economic growth solely to social and economic development, such as education, health, infrastructure, investment economic growth and employment are considered to be a direct effect on the welfare of the larger society. Priority given current Government spending on sectors that are sensitive to poverty reduction, income distribution, and the achievement of humanitarian outcomes (Tanzi, 2008; Paternostro et al, 2007; Fan & Saurkar, 2003). Relationships government spending to education, in developing countries today are important issues for researchers, but the question is whether government spending is positively associated with education problems ?.

This question becomes important where the composition of government spending in these elements is traced always increase from year to year. East Java provincial government spending in the last ten years has reached IDR 34 trillion and up to now rise to 50.2 trillion or an increase of 74%, from 2004 to 2013 (PPS East Java), this spending level has exceeded the level of government spending 20% to 22% (Rowese, 2013). East Java Provincial Government spending also has exceeded the fiscal space the government's overall average of 20% of the percentage of GDP. (World Bank 2007). The allocation of government expenditures for education of East Java at IDR 8.6 trillion (AIPD East Java, 2011). East Java Provincial Government spending rose as depicted above but education, many problems. Enrollment (APM) Primary school is not at 100%, Junior high school is still 70% and a new high school in the range of 60% of this target is still below the national target by 2014, reaching 95%, the majority of the workforce of 55% of the workforce are primary school graduates. The relationship between government spending to education in East Java is interesting to study, where government spending is so high and increased from year to year, but on the other hand education indicators below the national average. The problems based on background described previously "is Government Spending in the education sector (PBP) positively associated with the Gross Enrolment Ratio (GER) and net enrollment ratio (NER) in East Java Province. The IDR of this study is to explain and analyze in detail: The positive association Government spending in education (PP) with a Gross Enrolment Ratio (GER) and net enrollment ratio (NER) in East Java Province.

2. RESEARCH METHODS

Types and Sources of Data.

The data used in this research is secondary data and have the nature of a regular (periodic). The selected data is data of government expenditure by function of education, health and infrastructure and economic growth. The data used in this study comes from the Ministry of Finance, Board of Finance and Asset Management areas of East Java Province Development Planning Agency area of East Java, the Bureau of East Java Province, the Board of Audit of East Java Province and Offices other relevant are in the neighborhood East Java Provincial Government.

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Method of collecting data

The method used in data collection is through literature. Book study is a technique to get information through records, literature, documentation and others that are still relevant to this study. The data used in this research is secondary data obtained in the form of ready-made from the Ministry of Finance, Board of Finance and Asset Management areas of East Java Province Development Planning Agency area of East Java, the Bureau of East Java Province, the Board of Audit of East Java Province and other relevant Offices located in East Java Government environment. The data obtained is data in the form of annual for each - each variable.

Analysis method

This study design using qualitative and quantitative research that analyzes the procedures of quantitative and qualitative sequentially. The first stage of the writer perform quantitative analysis procedures and the second stage is qualitative analysis procedures. In the quantitative analysis, this study uses multivariate periodic analysis to model and explain the relationship between the variables periodically government expenditure Education with a gross enrollment rate and net enrollment rates, government spending in health to decrease infant mortality and a decrease in maternal mortality rate, government spending infrastructure and investment, government spending and economic growth and employment. In this study, the model multivariate time-series ARIMA is used to see the relationship between the variables of government spending in education with a gross enrollment rate and net enrollment rates, government spending in health to decrease infant mortality and a decrease in maternal mortality rate, government spending in infrastructure and investment, government spending and economic growth and employment opportunities to control the autocorrelation of the residual.

3. RESULTS AND DISCUSSION

1. Overview of East Java Province

a. Demographic conditions

East Java is a province that is located east of the island of Java with a strategic geographic condition for being the main doors of trade in eastern Indonesia since the Dutch era. East Java lies between $111^{\circ} - 114^{\circ} 4'$ east longitude and $7^{\circ} 12' - 8^{\circ} 48'$ latitude south, and bordered by the Indian Ocean on the south, east of Bali Province, the Java Sea in the north and Java Central to the west. East Java has area 48 258 km², is the province that has the largest area on the island of Java. East Java divided into two main parts, namely mainland East Java and Madura Islands. The area of East Java mainland amounted to 88.74 percent or 42 826 km², while spacious Madura islands around 11.26 percent or a total of 5432 km². East Java is administratively divided into 38 districts / cities, or consists of 29 counties and nine cities, with the city of Surabaya, the provincial capital. 4 districts are on the island of Madura. Judging from the height of the ocean surface area, Surabaya is the region that has the lowest height, with an average height of 2 meters followed Sidoarjo and Gresik, with an average height of 3 meters and district of Tuban with an average height of 4 meters above sea level. The four regions are located on the coast, in addition to the trade area is also potentially seafood market. Stone Town is a city that have highest average altitude is 831 meters above sea level. The

poor district is the second highest region with an average altitude of 556 meters above sea level and in the city follow the premises poor average rat altitude 445 meters above sea level.

b. Education

Number of schools for elementary equivalent (public school / private individual and PRIMARY SCHOOL ibtdaiyah) JUNIOR HIGH SCHOOL Tsanawiyah state / private) and the equivalent of high school (SENIOR HIGH SCHOOL domestic / private, SMK) In 2012, each as much as 26.428 units, 6,428 units and 3,855 units, the number of students as much as 4,131,594 for elementary, junior 1,839,607 and 1,269,121 high school. School enrollment rates (APS) PRIMARY SCHOOL in 2012 amounted to 98.66 percent, which means that 100 primary school aged children who are around 98-99 children learn who are still in school, school participation rate (APS) JUNIOR HIGH SCHOOL is lower than PRIMARY SCHOOL is equal to 91, 71 percent, and is not attending school recorded 7,98 percent and 0.31 percent had never entered junior high school, for school participation rate (APS) SENIOR HIGH SCHOOL SENIOR HIGH SCHOOL at 61.68 percent, and 0.57 percent recorded school-age children do not go on to high school SENIOR HIGH SCHOOL, and 37.75 percent of dropouts. (East Java Provincial Statistics 2013), Patterns APS diminishing age groups or levels of higher education either due to their entry into the world of work and also less inequality in opportunities for the majority of the population in access to education to a higher level.

2. Shopping Images And Conditions Education Sector Education in East Java

a. Shopping Education

East Java Provincial Government considers that education is an important factor in order to improve the human resources (HR) in supporting the ongoing development process, thus the development priorities in the field of education is an absolute must. Priority development of education through improved access and quality for the wider community as outlined in the development plan area of East Java, One development policy is managing the system of government spending on education as well as an increase in the education budget tailored to the mandate of the Constitution by 20% of the total East Java provincial budget that aims for the creation of equity and the provision of quality education services primarily to community groups which have not yet and / or less well educated. According to data in the field of government spending education field in East Java province tends to increase from year to year as shown in Table-1.

Table-1 Shopping East Java Provincial Education Sector Fiscal Year 2004-2013

Years	Total Expenditure	Growth
2004		
2005	307,863,008,750	
2006	287,232,486,550	-6.70
2007	242,121,789,500	-15.71
2008	232,666,796,200	-3.90
2009	489,777,944,000	110.51
2010	1,068,335,081,000	118.13
2011	922,101,222,330	-13.69
2012	991,302,719,450	7.50
2013	893,028,763,000	-9.91

Source: East Java Provincial Education Office of Fiscal Year 2004-2014

Table-1 informs that in 2005 government spending on education amounted to IDR. 307 863 008 750, this figure has decreased in the year 2006 to the year 2008 and in 2009 has increased to IDR. 489 777 944 000 greater than in previous years. Increasing the amount of expenditure is the largest in 2010, IDR. 1,068,335,081,000 and tends to decline in 2011 up to 2013. The increase in the ear of three years, which was in 2008-2010, where in three years of this period of realization spending rose respectively by 95.99%, 110.5% and 118.12% of expenditures in previous years and the years thereafter this can be caused national and regional economic development in East Java as a result of changes in the dynamics of the national and global economic growth affecting the overall state revenue.

b. Education in East Java Province

Human resources were favorably affected by the level of education. As an important aspect of the process of developing a constructive mindset and creative human resources, education is absolutely necessary. Education on the need to improve the knowledge and human skills. Be it education acquired formally or informally. Education is not only the responsibility of governments, but also the community and the family. Adequate education to optimize the potential of each individual. In education development planning is needed

fast, precise and purpose In order to know the extent to which the education development has been running, it would require a set of data and indicators that can describe the condition and its development Gross Enrolment Ratio (GER) and net enrollment ratio (NER) is a measure of the absorption IDR of the education system to the school-age population. Sizes are widely used in the education sector such as the growth in student numbers over to show changes in the number of pupils who Able are disposed at each school level Gross Enrolment Ratio (GER) and net enrollment ratio (NER) can be an indicator that describes the process of participation of the population aged learning in the learning process, in general, the Gross Enrolment Ratio (GER) and net enrollment ratio (NER) in East Java are as follows:

a. Gross Enrolment Ratio (GER) and net enrollment ratio (NER) Elementary School / MI

Gross Enrolment Ratio (GER) is the ratio between the number of people being school level at particular with the whole population by school age specific group multiplied by one hundred and Enrollment (APM) is the ratio between the number of people who are the school with the rest of the population by age group a particular school multiplied hundred condition gross enrollment and enrollment at the East Java province can be seen in Table-2.

Table-2: Gross Enrolment Ratio (GER) and net enrollment Basic Education of East Java Province 2004-2013

Years	APM	APK
2004	95.02	113.74
2005	95.02	113.74
2006	93.95	105.66
2007	88.78	102.08
2008	97.42	113.73
2009	97.71	113.73
2010	97.08	112.30
2011	97.16	112.67
2012	97.83	112.70
2013	98.00	112.72

Source: Department of Education Province East Java in 2004-2013

Gross Enrolment Ratio (GER) of primary schools in East Java province in the ten-year fluctuation shows ,. Gross Enrolment Ratio (GER) PRIMARY SCHOOL / MI in the past five years, namely in 2010 increased to 112.7 from 112.3 in 2011 in 2012 to a slight decline is 112.7 and in 2013 increased to 112.72, as general gross enrollment ratios (GER) has exceeded 100 per cent in ten years, which means that all children of school age 7-12 years in East Java has entered the school level. Enrollment (APM) PRIMARY SCHOOL / MI or equivalent

increased from 97.08 percent in 2010 to 97.16 percent in 2011, and in 2012 increased to 97.23 per cent and in 2013 it increased to 97.63 percent. Some educational development program that supports efforts to achieve the GER / NER PRIMARY SCHOOL / MI and equal among others, is the implementation of the Compulsory Nine-Year Basic Education (Wajardikdas) and the Equalization Program Completion and Pesantren Salafiyah Diniyah Education with General Education.

b. Gross Enrolment Ratio (GER) and net enrollment ratio (NER) JUNIOR HIGH SCHOOL / MTs

Gross Enrolment Ratio (GER) and net enrollment ratio (NER)

of East Java province tends to increase in the last ten-years, Table 3 shows the condition of this increase.

Table 3: Gross Enrolment Ratio (GER) and the Participation Rate Pure (APM) Junior High School (JUNIOR HIGH SCHOOL) of East Java Province 2004-2013

Years	APM	APK
2004	83,63	64.17
2005	83,63	64.17
2006	82,80	65.36
2007	88,53	81.61
2008	99,74	82.62
2009	101,70	85.44
2010	102,09	85.94
2011	102,12	85.96
2012	102,22	86.36
2013	102,85	87.60

Source: Department of Education of East Java Province 2003-2013

Gross Enrolment Ratio (GER) JUNIOR HIGH SCHOOL / MTs or equivalent increase of 102.09 percent in 2010 rose to be 102.12 in 2011, increased to 102.22 percent in 2012, and in 2013 menjadi 102,85. Achievement of APK in JUNIOR HIGH SCHOOL / MTs / JUNIOR HIGH SCHOOLB experiencing an increase in the ten-year study period than out in 2004 to 2013 because it is supported by the BOS Program by the Central Government and the support program BOPRIMARY SCHOOLA in some districts / municipalities in East Java, the program that led to a rise GER at JUNIOR HIGH SCHOOL / MTs / JUNIOR HIGH SCHOOLB in addition to the programs implemented like the formation of JUNIOR HIGH SCHOOL program is open to reaching out to children aged 13-15 years. Enrollment (APM) JUNIOR HIGH SCHOOL/MTS or equivalent experience an increase in the ten-year period, in 2010 85.94 percent to 85.96 percent in 2011, the year 2012 rose to 86.36 percent and in 2013 rose to 87.6 percent. This condition shows that students aged 13-15 years are likely to grow, some improvement programs NER JUNIOR HIGH SCHOOL / MTs include the implementation of the Compulsory primary education (Wajardikdas) 9 years old and Completions Equalization program Diniyah Education and Pasantren Salafiah with general education. Based on the constant increase in the value of APM and APK on PRIMARY SCHOOL / MI and JUNIOR HIGH SCHOOL / MTS above shows that Program Completes Compulsory Basic Education 9 Years in line with expectations. In fact it can be said that the

Compulsory Basic Education 9 Year at Province East Java has completed the plenary, so that it can proceed with the Pilot Program Compulsory Secondary Education 12 Years exact in East Java province has been started in 2008.

c. Gross Enrolment Ratio (GER) and net enrollment ratio (NER) SENIOR HIGH SCHOOL / SMK / MA

Generally, the condition Gross Enrolment Ratio (GER) and the participation rate Pure East Java province can be seen in Table-4. Gross Enrolment Ratio (GER) Education Level SENIOR HIGH SCHOOL by 73.70 percent in 2010, rose to 73.78 percent in 2011, in 2012 became 78,21persen and then rose again to 78.23 percent in 2013. Figures gross enrollment (GER) SENIOR HIGH SCHOOL / SMK / MA increased from year to year, but its achievement is not maximized thus affecting the average age of the old school in East Java. There are several factors affecting among other things because of the current school SENIOR HIGH SCHOOL / SMK / MA only 4,300 schools and are mostly located in the capital districts so that children aged 16-18 years who lived far away from the district will be difficult to reach. In addition to cultural factors, especially in the area of hooves horse is still very strong influence achievement APK this level, especially for girls is considered less necessary for the school to the high school level, in addition to early marriage, including one because resulting Enrolment Ratio (GER) this level is difficult reached.

Table 4: Gross Enrolment Ratio (GER) and net enrollment SENIOR HIGH SCHOOL / SMK / MA East Java Province 2004-2013

Years	APM	APK
2004	42.19	54.42
2005	42.19	54.42
2006	40.89	57.67
2007	69.94	64.25
2008	49.69	67.53
2009	51.69	71.43
2010	53.37	73.70
2011	54.97	73.78
2012	59.78	78,21
2013	65.78	78.23

Source: Department of Education of East Java Province 2003-2013

Enrollment (APM) SENIOR HIGH SCHOOL / SMK / MA in East Java, an increase over the last five years where in 2010 53.37 percent rise to 54.94 percent in 2001, in 2012 to 55.94 per cent and in 2013 rose to 59.78 per cent. Increased Enrollment (APM) which is caused by the constant increasing number of students aged 16-18 who attend school from year to year. Supporting programs to achieve Pure enrollment rate (NER) High School in order to increase steadily from year to year is through improved facilities and infrastructure of secondary education, high school BOS specifically for poor students. The gross enrollment rate (GER), indicating the participation of people who are educated in accordance with education levels. This means that the gross enrollment rate (GER) is the percentage of population attending school on a given education level (regardless of age) of the school-age population that is in accordance with the level of education. APK is used to measure the success of the development program of education held in order to expand opportunities for people to get an education. this indicator to measure the absorption IDR of the school age population at each level of education. APK value could be more than 100 percent. This is because the population of school students is on the level of education includes children aged beyond the limits of school age in education is concerned. APK high point to high rates of school participation, regardless of the accuracy of school age in education levels. If the APK value close to or more than 100 percent indicates that there is insufficient population of school age or beyond the age should be. It can also indicate that the region is able to accommodate school-age population over the actual target. Their students with age older than the standard age at certain educational levels show a live case or be late for school classes. Conversely, students who are younger than the age of the standard that sits on a level of education shows that students attend school at a younger age. East Java Provincial Government spending on education (CPB) is associated with a gross enrollment rate (GER) for the level of elementary education, junior high or high school in East Java. Data Year 2004 - 2013 is available for East Java show that government spending on education is not associated significantly with the gross enrollment ratio at primary education. Statistically, the probability significance level of government spending in education East Java province education (PBP) to the gross enrollment ratio (GER) of primary school level more than the value of the significant level at $\alpha = 0.05$, that is equal to 0.500. This suggests that the variation in government expenditure on education can not explain variations in the gross enrollment rate (GER) at the primary education level. As for the middle and high school level of education, government spending on education was significantly associated with the gross enrollment ratio at middle and high school education. Statistically, the probability significance level of government spending in education East Java province education (PBP) gross enrollment rate (GER) junior high or high level of education are less significant level value at $\alpha = 0.05$. The null hypothesis was rejected, because the value of β is not equal to zero. Thus variations in government spending on education (PBP) can explain the variation in the gross enrollment rate for junior high and high school levels. The results of the regression function estimates ARIMA time series data from this study are as follows:

$$APK_JUNIOR\ HIGH\ SCHOOL_t = 1,000\ PBP_{t-1} + \varepsilon_t$$

$$APK_SENIOR\ HIGH\ SCHOOL_t = 1.000\ PBP_{t-1} + \varepsilon_t$$

The level of the strong association between the East Java provincial government spending in education with a gross enrollment rate for either the junior or high school education is characterized also by Stationary R-squared value (R²). Stationary R-squared value of 0.681 for junior high and show that variations in government spending on education (PBP) can account for 68,1 percent of the variation in the gross enrollment rate for junior high education level, while the remaining 31.9 per cent is determined by other factors that are beyond the model equations. As for the level of high school education, Stationary R-squared of 0.835, this shows that variations in government spending on education (PBP) can account for 83.5 percent of the variation in the gross enrollment rate to the level of high school education, while the remaining 16, 5 percent is determined by other factors that are beyond the model equations. Stationary R-squared of the model indicates a goodness of fit so well used to estimate. The regression equation indicates that the effect of government spending on education gross enrollment rate for either the junior or high school education is equal to (1.000). Billion rupiah predicted that any rise in government spending in education was associated with an increase of 1 percent the number of people who were attending school on the educational level high or high school (regardless of age) to the number of school age population corresponding to the educational level or the high school junior. The conditions in accordance with the policies and targets in East Java Provincial Government that any increase in public spending in education (PBP), followed by the larger the gross enrollment ratio at both junior and senior high school in East Java. This phenomenon is also reinforced by the findings of the data on the ground that since 2004-2013 as the period of the study illustrate the increase in government spending of East Java Province education (PBP), also followed by the achievement percentage gross enrollment rate, especially junior or high school level of education in East Java ,Enrollment (APM) is the percentage of children in certain school age group who are attending school in the level of education according to age of the total number of children at school age group concerned. When APK is used to determine how many school-age population are already able to take advantage of educational facilities in a certain education level no matter how old, the net enrollment ratio (NER) measures the proportion of children who go to school on time. If the entire school-age children attend school on time, then the APM will reach a value of 100. In general, the value of APM will always be lower than for the value of APK include school-age children outside the education is concerned. The difference between net and gross enrollment shows the proportion of students who go to school late or too fast. APM is the possible limitations under estimate for their students outside the standard age groups in certain educational level. Thus APM is the ratio between the number of students of the relevant age group with the number of school-age population of a certain level (elementary, middle and high school). Indicators Enrollment (APM) is a better indicator than the indicator APK, APK usually used because APM If its still far from 100 percent. APK can achieve more than 100 percent, while the APM should be a maximum of 100 percent. APM can be more than 100 percent if a lot of students

outside the area went into an area to go to school. This often happens in big cities where students from suburban or urban school in the city for more adequate facilities. According to the Central Bureau of Statistics (BPS) APM is the proportion of the population in the age group level of education are still in school to the population in that age group. To measure the absorption of the education system to the school-age population. So APM indicates how many school-age population are already able to take advantage of educational facilities corresponding to different levels of education. If $APM = 100$, mean all children of school age attend school on time. Furthermore, in the discussion of the APK and APM in East Java is indeed an issue of strategic importance. It is interesting to do given the government policy of 20 percent education budgets in the national and regional budgets. This condition will be an important part of this APM If the indicator can be used as one instrument to assess the efficiency and effectiveness of educational policy in terms of accountability budgets view of education. Then we will know whether education budgets growing positively correlated to equity and expanding access to education at all levels of education East Java Provincial Government spending on education (CPB) is associated with a net enrollment rate (NER) for the level of elementary education, junior high or high school in East Java. Data Year 2004 - 2013 is available for East Java show that government spending on education is not associated significantly with net enrollment rate of elementary education and high school level. Statistically, the probability significance level of government spending in education East Java province education (PBP) towards the net enrollment rate (NER) of primary school and high school level is more than the value of the significant level at $\alpha = 0.05$, amounting to 0,535 for primary education level and 0,622 high school education level. This suggests that the variation in government expenditure on education can not explain variations in the net enrollment rate (NER) at the elementary and high school education level. As for the level of secondary school education, government spending on education was significantly associated with the level of education net enrollment rate in junior high. Statistically, the probability significance level of government spending in education East Java province education (PBP) is less than the value of the significant level at $\alpha = 0.05$. The null hypothesis was rejected, because the value of β is not equal to zero. Thus variations in government spending on education (PBP) can explain the variation in the gross enrollment rate for junior high school level. The results of the regression function estimates ARIMA time series data from this study are as follows:

$$t\&APM_JUNIOR\ HIGH\ SCHOOL_t = 1.000\ PBP_{t-1} +$$

The time series regression model explains that the East Java provincial government expenditure in education (PBP) positively associated with net enrollment rate (APM JUNIOR HIGH SCHOOL) in East Java. Statistically regression equation showed the positive effects of government spending East Java province education (PBP) is 1 percent. This means for every one billion rupiah government spending East Java province education (PBP) gives a positive effect of 1 percent of the value of net enrollment ratio (APM JUNIOR HIGH SCHOOL) that the number of children at school age group who were in school at the level of secondary school education according to age to the number all children at school age group concerned.

By implication, the greater the East Java provincial government expenditure in education (PBP), the net enrollment rate, especially the level of secondary school education in East Java is expected to be even greater. This condition is supported by the strong correlation between the level of government spending in education East Java Province (PBP) with net enrollment rate (APM JUNIOR HIGH SCHOOL) in East Java, which is characterized by the value of R-squared (R^2) = 0.764 or 76.4 per cent and this figure statistically significant in explaining the variations between the two variables, while the remaining 23.6 per cent is determined by other factors that are beyond the model equations. Government spending in the education sector are used to support national priorities with regard to the completion of the 9-year compulsory education program. Through the transfer of government spending providing support operational costs of education (BOP) for school kindergarten, primary and secondary schools, both public and private, and scholarships for students. Government spending in education was also used for a scholarship program with the goal of improving education in East Java. Government spending is positively associated with APM with GER in East Java, this has boosted the level of the strong correlation between government spending East Java province education (PBP) with net enrollment rate (APMJUNIOR HIGH SCHOOL) in East Java, which is characterized by the value of R-squared (R^2) = 0764, or 76.4 percent through ARIMA APM and APK constitute education indicators in line with what is done by Donal N and Shuanglin (1993). Government spending in eastern Java is mostly used to finance programs of primary and secondary education. Students from poor households into one target group of transfer spending in the education sector so as to encourage APM and APK. The positive association between Government Purchases with net and gross enrollment in East Java that increasing the level of government spending during the period 200-2013 followed by an increase in the success of raising that development in the field of education, reduce poverty, and improve the APK and APM. This positive association could be explained by the type of benefits of government spending in direct contact with APK and APM components. As described above, the largest proportion of government expenditure in East Java is used to finance programs of primary and secondary education. Students from poor households into one target group of transfer spending in the education sector so as to push the APM. Meanwhile, the index of primary and secondary education is the third of the HDI components so that the increase in transfer spending may create a rise in the HDI. Increased access to school education, school operating costs, and scholarships for students from poor families then allows the majority of primary school age children (7-15 years) are able to satisfy their needs in basic education more easily. Likewise, the dropout rate can be reduced while the transition rate can be increased, so that the APM and APK can achieve the specified target. In the education sector, Government expenditure is used primarily to expand access and quality of education. The point is to provide equal opportunities for all learners from various segments of society of diverse backgrounds in social, economic, gender, place of residence, level of intellectual ability, physical condition, especially in primary and secondary education. All levels of government to provide for goods and services to the education sector.

4. CONCLUSION

Government spending on education is less associated significantly to the gross enrollment ratio at primary education. gross enrollment (GER), especially at the level of elementary education. As for the middle and high school level of education, government spending on education was significantly associated with the gross enrollment ratio at middle and high school education. Government spending on education is less associated significantly to the net enrollment rates and high school education level elementary, junior high education level, government spending on education was significantly associated with the level of education net enrollment rate in junior high.

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