

## Analisis biaya dan kebijakan tarif pendidikan program Diploma III Gizi pada akademi gizi Jakarta Departemen Kesehatan RI tahun 1998/1999

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### Abstrak

Tenaga Ahli Madya Gizi lulusan Akademi Gizi dididik dengan biaya bersumber dari pemerintah dan partisipasi masyarakat. Kebijakan pemerintah "zero growth personal", Departemen Kesehatan hanya menyerap lulusan Akademi Gizi 26,8 %, sisanya 73,2 % bekerja di sektor lain baik di pemerintah maupun swasta.

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Desain penelitian adalah penelitian deskriptif, dengan rancangan studi kasus. Pengumpulan data dilakukan melalui data retrospektif dengan menelusuri laporan yang ada. Analisis dilakukan terhadap biaya penyelenggaraan pendidikan tahun ajaran 1998/1999, mencakup biaya bersumber dari DIP, DIK, dan BP3 yang dikelola oleh Akademi Gizi Jakarta. Komponen biaya yang menjadi variabel adalah biaya investasi gedung, peralatan, kendaraan, pegawai, barang dan jasa, perjalanan, pemeliharaan dan bantuan beserta didik.

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Hasil penelitian menunjukkan biaya penyelenggaraan pendidikan tahun ajaran 1998/1999 sebesar Rp 1.275.526.000,-. Sumber biaya pemerintah sebesar 77,6 % dan non pemerintah 22,6 %. Biaya pegawai merupakan komponen terbesar dalam penyelenggaraan pendidikan Ahli Madya Gizi. Biaya satuan untuk menghasilkan seorang Ahli Madya Gizi pada kelas reguler sebesar Rp 12.941.460,- dan kelas khusus sebesar Rp 11.932.960,-. Subsidi yang dikeluarkan untuk menghasilkan satu orang ahli gizi pada tahun 1998/1999 sebesar Rp 10.055.515,-. Perhitungan tarif tanpa subsidi Rp 1.857.155,- permahasiswa per semester pada kapasitas 120 orang per angkatan. Perhitungan dengan tarif subsidi Rp 751.560,- permahasiswa per semester pada kapasitas 120 orang per angkatan.

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Untuk memenuhi kebutuhan tenaga Ahli Madya Gizi, disarankan pengambil kebijakan di Departemen Kesehatan, hendaknya meningkatkan pendidikan tenaga lulusan Sekolah Pembantu Ahli Gizi, daripada mendidik kelas reguler.

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Cost analysis and tariff policy for Diploma III program for education of Nutrition Academy at "Akademi Gizi" Jakarta Ministry of Health period 1998/1999. Now, the manpower of nutrition graduated from the academy of nutrition is funded by government and non government cost. The purpose of the study was to know the total of study budget, unit cost, and tariff policy. In accordance with government policy that there is "zero growth personnel", the Ministry of Health only absorb 26.8 % of graduated as government employ and 73.2 % is absorbed by non government as private employ.

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The design of research was descriptive study based on case study. The data was collected by using the annual academy report. The analysis of data was held in order to know the related thing of the academy

nutrition budget on 1998/1999 especially which based on DIP, D1K, and BP3. The variables research consists of investment on building, equipment, vehicle, employed expenses, supplies and services, maintenance and loan cost student.

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The result of the research indicates that the educational cost for the year 1998/1999 was Rp 1.275.526.000,-. Most of the budgeted is spent for the operational activity at the academy of nutrition. The actual of unit cost for completing study one of nutritionist in the academy of nutrition was Rp, 12. 941.400 for regular class and Rp, 11.932.960 for special class. In the year of 1998 the government was subsidies Rp. 10.055.515 for one person of nutritionist. Calculation of tariff without subsidies was Rp. 1.857.155 per student /semester if total of student is 120 people per batch. The total cost with subsidies was Rp. 751.650 per student/semesters.

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According to this result it is suggested to decision maker of ministry of health to develop the graduated of school of assistance nutritionist (SPAG) rather than regular student.