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Public Participation in Budget Management School In Salatiga of Central Java Province, Indonesia

Dr. Bambang Ismanto, M.Si

Lecture of Economics Education – Satya Wacana Christian University Salatiga-Indonesia

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ABSTRACT

This study aims at determining the community's participation in the management of school budgets in Salatiga of Central Java Province, Indonesia. The research approach is qualitative and data are collected through documentation studies, focus group discussions and in-depth interviews. The subjects research are primary and junior high school include public and private schools. The research resources are teachers, principals, parents and school committee. The results show that the stakeholders have not been actively involved in the planning, implementing and monitoring the school budget in Salatiga, Central Java Province, Indonesia. Most sources of the education funding come from Central Government, District and Local Government as implications of the nine year compulsory in primary and junior high school. The management of the school budget is set according to the Law and Government Regulation on the Financial State/Region. The public's role limitation is inconsistent with the principle of school based management as the embodiment of decentralized education in Indonesia.

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INTRODUCTION

Education is an important and strategic human resource investment. Human capital investment to prepare knowledge, skills and values is useful in hiring the resources. Education prepares the next generation to ensure the sustainable development of the nation.

The community has the right to participate in the planning, implementing, monitoring, and evaluating in the education programs. The community has to support by supplying the resources needed in the implementation of education (Articles 8 and 9, No: 20/2003, of the Law on National Education System).

Central government and local government are responsible for providing the budget needed to meet the needs of the community education. This fits with the mandate of Article 31 paragraph (4) of the 1945 Constitution that the State prioritizes for education budget at least twenty percent from revenues and expenditures budget to meet the national education needs.

Enhancement access education for all, in inclusive qualified basic education, early childhood education, and basic education targets one from four clear priorities for development of educational effectiveness in the National Education Strategic Plan 2010-2014. According to the Article 34 of the National Education Act, the Government established a policy of compulsory education for expansion and equal opportunity in obtaining a quality education for every Indonesian citizen. Compulsory education aims at providing a minimum education for Indonesian citizens to be able to develop their potential in order to live independently in the community or to continue their education to a higher level. Compulsory program was organized to provide basic education services and to afford an opportunity for children to get a basic education. Compulsory education is the State's responsibility supported by government institutions, local governments, and society.

Public participation in the implementation of compulsory education is enacted as autonomy revitalization of education undertaken since the regional autonomy in 2001. Regional autonomy is regulated in Law No. 22/1999 and revised in Law No 32/2004 that Regional Government established a radical change in its governance from centralized to decentralized systems. Communities with Local Government and private parties submit to the increase equity, access and quality of education according to needs, aspirations and potential of the region concerned (Ismanto:2012:9).

Decentralization of education is the implication of regional autonomy in Indonesia that began in 2001. Decentralization of education at the unit level of education/school -based management is implemented in the school. Principal with the School Committee and stakeholders have the opportunity to optimize resources in

Corresponding Author: Dr. Bambang Ismanto M.Si, Lecture of Economics Education – Satya Wacana Christian University Salatiga – Indonesia
E-mail: bam_ismanto@yahoo.com

achieving the vision, mission and goals. Resource management is done based on the principles of good governance include participation, transparency, and accountability.

Compulsory education is the minimum educational program for all Indonesian citizens that becomes the central government and local government's responsibilities. Indonesian citizens over the age of 6 (six) years may attend the compulsory program if the unit capacity education is possible. Indonesian citizen over the age of 15 (fifteen) years and have not completed the primary education is at the expense of the central government and/or the local governments until the finish their primary education.

The nine-year compulsory education at the primary level and junior high school education is intended to provide a minimum of Indonesian citizens to be able to develop her potential in order to live independently in the community or continue their education to a higher level (Article 2 of Government Regulation 47 of 2008). Compulsory education was held in formal education, non-formal education, and informal education. The implementation of compulsory education implemented in formal minimum basic education which covers elementary school, MI, SMP, MTs, and other forms equivalent. The implementation of compulsory education in non-formal education implemented through the Package A Program, the Package B Program, and another equivalent form.

Compulsory education is the right of Indonesian citizen from elementary to junior high school age. This is stated in the Article 34 of the Law No. 20 Year 2003 on National Education System that the central government and the local government guarantee the implementation of compulsory education at least at the basic education without charge. The implementation of compulsory education program is the part of the education policy in Indonesia to achieve education for all. School Operational Assistance (SOA = BOS Bantuan Operasional Sekolah) allocated from the State and local budgets cannot meet all the operational needs of the school. Utilization of BOS is regulated according to the Ministry of Education and Culture Regulation Number 48 of 2008 stipulates that the source of education funding is form the Central Government, Local Government and Communities that is implemented based on fairness, adequacy and sustainability principles. Community is prohibited to give contribution. It is regulated in the Education Budget Ministry Law Number 44/2012, chapter 9, that the basic education units held by the central government and/or local government may not charge a unit cost of education. SOA/BOS generally is not able to meet the operational needs of the school from elementary education up to junior high education in Salatiga. Most schools are obliged to provide salary to the auxiliary teachers, the cost of student worksheets, the school development plan, and the cost of depreciation of buildings, equipment and information technology hardware.

In compulsory education, the society reserves the right to participate in the planning, actuating, monitoring, and evaluating the implementation of compulsory education program; and to obtain data and information about the administration of compulsory education. Besides the obligation to support the implementation of the compulsory program, the principal, school committee and the public have the opportunity to participate in the management of the school budget. Participation is done by giving consideration, control, advocacy and supervision from the planning and implementing the school budgets.

Literature Review:

In the implementation of education for all, the Indonesian Government implement 9-year compulsory basic education. In the article 34 of the Law on National Education System establishes that every citizen can enroll in a compulsory basic education programme at the age of six. The central government and local government guarantee free education in the implementation of compulsory basic education. Compulsory education is the State's responsibility, which is provided by the central government, the local government, and the community. It means that in compulsory education, government and the community participate in school operating costs.

Community shall have the rights to provide community-based education at formal and non-formal education in accordance with the specific religion, social norms, and culture for the benefit of the community. Community-based education providers shall design and implement curriculum, evaluate and manage education programmes and funds with reference to national education standards. The funds for the provision of community-based education can be from the provider, the community, the central government, the local governments, and/or other sources, which are not in violation with the regulations that are in force. Community-based educational institutions shall receive technical assistance, subsidies, and other form of aids, which are fair and equitable from the Government and/or from local governments (articles 55 of the Law on National Education System).

The benefit of education may be broadly defined as including anything which (a) increases production through enhancement of the capacity of the labour force (b) increases efficiency by reducing cost, thus reserve or release resources for other productive pursuits and (c) increases the social consciousness of the community so that the standard of living is enhanced (John *et al* : 1985 : 37). Education becomes important to calculate the costs. Therefore the output level will increase a person's ability to work. Thus, each person will be willing to pay for education purposes.

The program of School Operational Assistance or BOS specifically aims to (1) eliminate all poor students at the primary level of school operating costs, both in the public schools and private schools, (2) eliminate all public school students and junior high school for school operating costs, except for the stub international school and internationally at school (SBI) and (3) relieve the burden of operational costs for students in private schools (Ismanto: 2012: 12)

Based on the Government Regulation No. 48 of 2008 in Article 3; the cost of education consists of education unit costs, implementation and/or management education cost, and personal expenses. In the nine-year compulsory education, students are only required to meet personal expenses.

Method:

The research used a descriptive qualitative approach to assess the public participation in the management of the school budget. Subjects were the nine-year basic compulsory education management in Salatiga. Sample taken with snowball sampling method for school budget management stakeholders. Governing Council is the source of research, community leaders, the Board of Education, the School Committee, the principal, teachers, and stakeholders from elementary and junior high school in Salatiga. Data collected by school budget document analysis, in-depth interviews and focus group discussion.

This study includes the analysis of enrollment rates and the allocation of revenue and expenditure budget and school operational assistance. Further, it calculated shortage of school operational assistance allocated from the State budget, Central Java provincial budget and Salatiga local budget. The gap's operating cost disadvantages needs community participation.

RESULT AND DISCUSSION

Salatiga city is one of 35 regions in Central Java, Indonesia. Education is one of development priorities in Salatiga, Central Java, Indonesia. According to the 2011-2016 Salatiga Medium Term Development, development in the field of education is directed to improving the quality of education at all levels, developing educational facilities, providing the availability of quality educational services and equitable access to education, and providing the availability of scholarships for disadvantaged students. Education becomes the focus of development programs on the grounds that education is the fulfillment of the basic needs of the community and efforts to improve the quality of human resources. Quality human resources can be used as capital for Salatiga in region development towards the welfare of society.

Table 1: The Enrollment Rate of Education.

Level	2011 (%)		2012 (%)	
	GER	NER	GER	NER
Primary Schools	117,85	86,65	118,02	100,88
Junior High Schools	131,60	95,05	116,35	85,13

Source : Educational Profile of Salatiga city (analysis)

Salatiga is successful in implementing the nine-year primary and junior high compulsory education. Gross enrollment rate (GER) for primary and junior is more than 100%. This means that the entire populations aged 7-12 years are enrolled in elementary school and the age of 13-15 years are served in junior high school. Nett enrollment rates (NER) for both schools are less than 100%. In this case, the decline was due to excluded students who do not meet the criteria for compulsory education. There are two causes, first is the students under the age of 15, and second is the students from outside Salatiga.

Table 2: The Funding of Nine-Year Compulsory Education in Salatiga .

Level	Cost Standard (IDR)	BOS (Central) (IDR)	BOS (Province) (IDR)	Deficit (IDR)	Student (person)	Local Budget (IDR)
Primary Schools	783.791	580.000	30.000	173.791	2.879	500.344.289
Junior High Schools	959.469	710.000	50.000	199.469	3.105	619.351.245

Source : Financial Department – Salatiga City 2013 (Analysis)

Based on the table above, it indicated that most of the operational costs of school aid come from the central government. Meanwhile, the allocation of student support operating costs of municipal government primary schools is 48,000, and for Junior High School is 175.000/student. To ensure free education in Primary Schools and Junior High Schools required budget allocation of 1.119.695.534. Allocating the budget to meet the operational costs of the school is not easy. The rules are very strict under the appropriate laws and regulations on the financial state area.

The limited resources of the central government, provincial and local, carries implications participation (public) in the planning, implementing, monitoring budgets and school education in Salatiga. At the planning

stage, the community participated in the preparation of the school budget, the education department budget, and the budget discussion in Parliament. Public participation in planning is done on development planning at the district and municipal level. Society proposed program and budget as required improvement of access and quality of education. In planning the budget, the council implement budgetary functions to seek advice and recommendations. At school, the committee and the community will assist the principal/ head of school in preparing the school budget in a single year. At the stage of implementing the budget, public education implementation and school activities are in accordance with procedures set by forth mayor of Salatiga. At the school level, the School Committee and the community will assist the Principal in the implementing the budget. In the supervision, people perform calculations according to plan realization set. Parliament receives suggestions, considerations and recommendations from the public on the implementation of the budget. This is the implication of Salatiga Council in carrying out control functions. At school, the Committee together with the community to monitor the achievement of the performance of the school budget.

In the planning of education and school budgets, the public face some obstacles in following the program and budget planning forum. The process of planning and setting priorities for community represents bureaucratic planning process. Proposals through Parliament overcome the forums' obstacles and trial procedures. Society faces constraints in contributing the operational costs of government and private schools. Law and Regulation of the Minister of Education and Culture in the community limits the contribution of education and school funding. This is in contrast to the school -based management, in which the public is given the opportunity to assist in optimizing the management of school resources

The implications of free education as a compulsory nine year basic education becomes a constraint for society to participate. School budget planning carried out strictly according to the rules of the finance area. Donation from society in the implementation of the nine year compulsory education is forbidden. This is in accordance with Article 9 Regulation of the Minister of National Education No. 44 in 2012, which stated that basic education units held by the Government, and/or local government may not charge a unit cost of education and the basic education units held by the people who get government assistance and/or local government running of the school year, may charge fees that are used only to meet the shortage of investment costs and operating expenses. Community control in the management of the school budget is very limited. Limited information system and work climate constrain society to monitor the school and education budget in Salatiga.

Conclusion:

Most of the operational costs of the school to carry out the nine-year compulsory education in Salatiga allocated from the budget of the central government, provinces and local government. The operational cost assistance is intended to free the student from school operating costs. The operational cost assistance cannot meet *all* the operational costs of the school. Society has an obligation to assist in the problem solving of the school operating costs. The management of the school budget is done according to the law and regulations governing the financial state/area. Since the phases of planning, implementing, and monitoring of school budgets are not set rules participatory.

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