



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

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Abstract

This study aims to determine the community 's participation in the management of school budgets in Salatiga of Central Java Province, Indonesia. The research approach is qualitative and data collection with method are documentation studies, focus group discussions and in-depth interviews. The subject research are primary and junior high school include public and private schools. The research resources are teachers, principals, parents and school committee. The results showed that the stakeholders have not been actively involved in the planning, implementation and monitoring of the school budget in Salatiga of Central Java Province, Indonesia. Most sources of education funding comes from Government, District and Local Government as implications of 9-year compulsory in primary and junior high school. Management of the school budget is set according to the Law and Government Regulation on the Financial State / Region. Limitations of the role of the public is inconsistent with the principle of school based management as the embodiment of decentralized education in Indonesia.

Keywords: Outonomy, Schools, Budget, Community.

1. Introduction

Education is an investment in human resources and strategic importance. Human capital investment to prepare for the knowledge , skills and values useful in hiring resources . Education will prepare the next generation to ensure the sustainable development of the nation.. The community has the right to Participate in the planning, implementation and monitoring , and evaluation of the education Programmes . The community has to support by supplying the resources needed in the implementation of education (Articles 8 and 9 of the Law on National Education System)

Government (central) and local Governments responsible for providing the budget needed to meet the needs of the community Education p . This fits the mandate of Article 31 paragraph (4) of the 1945 Constitution states that the State roomates prioritize education spending at least twenty two percent of budget revenues and expenditures and revenue and expenditure budgets to meet the needs of national education.

Improved access for all to inclusive and quality basic education - early childhood education and basic education targets one of four clear priorities for development of educational effectiveness in the National Education Strategic Plan 2010-2014 . According to Article 34 of the National Education Act, expansion and equal opportunity to obtain a quality education for every Indonesian citizen, the Government established a policy of compulsory education . Compulsory education aims 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. Compulsory program organized to provide basic education services provide an opportunity for children to get a basic education.

Compulsory education is a state responsibility held by government institutions, local governments, and society.

Public participation in the implementation of compulsory education as enacted autonomy revitalization of education undertaken since the beginning of regional autonomy in 2001. Regional autonomy is regulated Law No. 22/1999 improved to Law No. 32/2004 on Regional Government establish a radical change in governance from centralized to decentralized systems. Communities with Local Government and private parties subject to the Increased 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 achieving the vision, mission and goals. Resource management is done based on the principles of good governance include participation, transparency, and accountability.

The nine year compulsory education at the primary level elementary 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 is the right of Indonesian citizen elementary to junior high school age. This is stated Article 34 of the Law No. 20 Year 2003 on National Education System establishes that the Government and local governments guarantee the implementation of compulsory education at least at the basic education without charge. Implementation of compulsory education program is part of the education policy in Indonesia in achieving education for all.

School Operational Assistance (SOA = BOS Bantuan Operasional Sekolah) allocated from state and local budgets can not meet all the operational needs of the school. Utilization of BOS is not free but regulated according to the Regulation Ministry of Education and Culture. Government Regulation Number 48 of 2008 stipulates that the source of education funding is the Government, Local Government and Communities implemented based on principles of fairness, adequacy and sustainability. Community participation contributes prohibited the education budget Ministry of Number 44 of 2012 chapter 9 that the basic education units held by the Government, and / or local government may not charge a unit cost of education.

BOS generally not able to meet the needs of the school budget. Operational needs of the organization of elementary education up to junior high school in Salatiga, Central Java Province Indonesia relative. Most schools are obliged to provide salary to teachers is not fixed, the cost of student worksheets, school development plan, and the cost of depreciation of buildings, equipment and information technology hardware.

In the School-Based Management, 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, implementation and school budgets.

2. Review of Theory

In the implementation of education for all Indonesian Government to 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 Government and local governments guarantee the implementation of compulsory education at least for basic education free of cost. Compulsory education is the State's responsibility, which is provided by the Government, the local governments, and the community. This means that in compulsory education, government and the community *berpartipasi* 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, community, Government, local governments, and/or other sources, which are not in violation of 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 reserving or releasing 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 as 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)

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

3. Method

Research is descriptive qualitative approach to assessing the public participation in the management of the school budget. Subjects were the nine year compulsory education management, education daar in in Salatiga. Study sample with snow ball sampling 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 . Research data collection with school budget document analysis, in-depth interviews and focus group discussion. This study include the analysis of enrollment rates and the allocation of revenue and expenditure budget and school operational assistance. Further calculated shortage of school operational assistance allocated from the state budget and Central Java of provincel budget and Salatiga local budget. Gap's operating cost disadvantages that need community participationm.

4. 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 Medium Term Development Plan Salatiga City Year 2011 - 2016, development in the field of education is directed to improving the quality of education at all levels, development of educational facilities, the availability of quality educational services and equitable access to education, and 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. Through quality human resources can be used as capital for Salatiga for development towards the welfare of society.

Table-1. The Enrollment 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)

Implementation of the 9-year compulsory SD / MI and SMP / MTs in Salatiga has successfully mancapai targets. (GER: 100%). This means that the entire population aged 7-12 years to be served in

elementary school and the age of 13-15 years to be served in junior high school. improving enrollment rates.

Table-2. Source of Free The Nine Years Compulsory Education Salatiga in 2013

Level	Cost Standard (RP)	BOS (Central) (Rp)	BOS (Province) (Rp)	Deficit (Rp)	Student (person)	Local Budget (Rp)
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, indicated that most of the operational costs of school aid comes from the central government. Meanwhile, the allocation of student support operating costs of municipal government primary schools Rp. 48,000, and Junior High Schools Rp.175.000 / student. To ensure free education in Primary Schools and Junior High Schools required budget allocation of Rp. 1.119.695.534;. Budget allocations to meet the operational costs of the school is not easy. The rules are very strict budget use 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, implementation , monitoring budgets and school education in the city of Salatiga . At the planning stage , the community participated in the preparation of the school budget , the education department budget , the budget discussion in Parliament. Public participation in planning is done on development planning at the village level, district and Salatiga city. 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 the School Committee and the community will to assistance principal / head of school in preparing the school budget in a single year. At the stage of implementation of the budget , implementing public education and school activities in accordance with procedures set forth mayor of Salatiga. At the school level , the School Committee and the community will assist the Principal in the implementation 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 City 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 of obstacles following the program and budget planning forum. The process of planning and setting priorities for community representatives bureaucratic planning process. Proposals through Parliament overcoming obstacles forums and trial procedures. Society faces constraints in contributing to 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 compulsory The nine year basic education participation constraint. School budget planning carried out strictly according to the rules of the finance area. Donations dri 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 states 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 constraints of the school budget and oversees public education in the city of Salatiga.

5. Conclusion

Most of the operational costs of the school to carry out the 9 -year compulsory education in Salatiga allocated from the budget of the central government , provinces and regions. Help school operating costs is intended to free the student from school operating costs. Operating cost assistance can not meet all the operational costs of the school . Society has an obligation to assist in solving the problem of 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 , implementation and monitoring of school budgets are not set rules participatory .

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