

INDONESIA
PATTIRO (Centre for Regional Information and Studies)
Building Citizen Monitoring System on Budget Expenditure Accountability
in Education Sector

Project Completion Report

I. Basic Project Data

1. Date Project Implementation Commenced: May 1, 2009
2. Date of Project Completion:

Original: April 2010
Actual: 27 January 2010

3. PTF Grant:

Approved: \$ 25,000

Received: \$22,500

Spent, so far: \$22,500

II. Brief Project Description

Goal

Improve active participation of society significantly in BOS fund management monitoring to encourage education budget efficiency at school level.

Objective

1. The fund abuses are identified and monitoring model is developed to push the improvement based on these findings.
2. Improved participation capacity of community organizations in education fund management monitoring
3. Improved participation capacity of community organizations in revealing various violations of education fund management at school level.

The project will focus on developing monitoring mechanism and empowering community groups to monitor BOS fund expenditure in Bandung Barat regency.

III. Project Implementation

This project was implemented from May 1, 2009 to January 27, 2010. The final phase of project implementation was one month late because of obstacles in seminar arrangement. All speakers should be able to present in this event, and January is the most effective month for dissemination because government and schools are waiting for DPA (budget implementation list) development, in which the DPA is the basis of budget implementation.

1. Conducting research on School Operational Aid (Bantuan Operasional Sekolah or BOS) fund at school and district level.

The first activity of the research involved the audience or meeting with the head of district education office of KBB (Kabupaten Bandung Barat/West Bandung Municipality) and his team of key persons. He welcomed our program. Then the permission was issued by Kesbanglinmas (a section within district government dealing with providing permission for various types of activities). The formal permission was important to allow for a smooth process of research in the schools.

This research involved 10 schools as the respondents. The schools are divided evenly between primary schools (five schools) and junior high schools (also five schools). The respondents of the survey were principals or headmasters, school treasurers, and teachers. The research also involved interviews with the parents whose children went to the surveyed schools. The research also employed the method of in-depth interviews. Subjects of these interviews were the public officials of KBB and officials of district education office. We also interviewed the head of BOS management team both in KBB and West Java Province.

This research seeks to understand public expenditure patterns at school level, identifies any abuse in the expenditure and assess if BOS program is implemented properly according to program objectives. Interviews have been conducted to find information of BOS fund distribution at field level. If there is any abuse in field level, we seek to find where the problem lies: in BOS management team capacity, distribution guideline, or interests of relevant actors in fund management.

This research found that the following abuse patterns occur:

1. Not all schools complies the rule, which is an implementation of budget transparency principle, namely announcing their BOS fund utilization in existing media, such as school bulletin boards.
2. BOS fund utilization does not comply guidelines of National Ministry of Education.

3. BOS fund often arrives late, particularly in the third trimester (July-September).
4. Levies or additional fees often occur, despite the existence of BOS fund.
5. School headmasters and treasurers dominate BOS fund management.
6. Monitoring of internal bureaucracy does not work.

Based on results of in-depth interviews, we find that abuses in BOS fund management occur because of:

1. Imbalanced internal capacity of BOS Management Team (school headmasters, treasurer and school committee). School headmasters have information and play dominant role. Teachers cannot monitor BOS fund management because of insufficient information. The same problem is also faced by school committee.
2. Wrong interpretation of BOS guidelines. Lines of expenditures are described in details to prevent and minimize abuses. However, imbalanced expenditure patterns occur, and most BOS funds go to teachers' interests. Cases of inappropriate fund utilization (expenditures that do not match to school needs) also often occur.
3. Different paradigm of monitoring. For school actors, monitoring is a formal activity that should be performed by upper level of hierarchy. When community does that, it is considered illegal. On the contrary, some NGOs do monitoring excessively, because they perceive monitoring as financial audit. They exploit the data and use them as a mean for blackmailing. Therefore, when NGOs visit schools for social audit, the schools refuse them.

2. Conducting research on capacity of citizen organization to monitor BOS fund.

The program started by conducting discussion with an academic and some KBB's active citizens. The results were the names of several NGOs and other organizations in KBB which are concerned with education and development. The program team then made the list and crosschecked it with other KBB's citizens. With this list, the program team then conducted field works in the form of Focus Group Discussions (FGDs) and in-depth interviews with the heads of the NGOs and CSOs. Some were heads of Pesantren (Islamic boarding school), government-created NGOs, corporation-created NGOs, organizations of ex-members of local parliament, teachers' associations, and others.

Capacity mapping of CSOs involve, among other phases, identification phase. In this phase, we identified actors and problems. We identified actors to find people and community groups who are concerned and actively work in education issues.

In problem identification, we sought to observe implementation, impacts and beneficiaries of BOS program.

Topics Covered

We carried out FGDs of the following themes:

- 1) profile and history of organization,
- 2) what has been carried out for education development in West Bandung,
- 3) how is implementation of BOS program in schools in West Bandung,
- 4) what are strengths, weaknesses, opportunities and challenges for CSOs or community leaders.

These questions are posed to help us in the mapping of organization behavior, position and skills.

Main findings

This mapping activity found some interesting facts. One of them is that some civil society groups provide education service (schools) to fulfill education needs in West Bandung Regency. Some *pesantrens* provide basic education services for middle to lower society level. They provide dormitory and meals for students whose houses are far from school and cannot afford to pay. However, not all *pesantrens* and social foundations receiving BOS fund. *Pesantren* leaders play important roles in community and have potential to provide policy recommendations to government.

Another finding is that of 16 NGOs listed by government, almost all of them have political affiliation to political actors who seek for establishment of new administrative regions in West Bandung. These groups are not independent and even tend to be pragmatism. The common terms for distinguishing CSOs in West Bandung Regency are 'black platted' and 'red platted' CSOs. Red-platted CSOs are those formed by government and work for the interests of ruling government. The black-platted CSOs are those who want to blackmail government.

Other influential community groups are association of honorary teachers (FGHI) and NGOs whose members are ex local parliament members. FGHI seeks to voice up and advocate teacher welfare-related issues.

3. Conducting FGD to increase the capacity of citizen organization.

FGDs at schools and at subdistricts have been conducted in order to mapping and increasing CSO capacity at program area. FGDs at schools were attended by headmasters and teachers, while FGDs in subdistricts were attended by CSOs and local prominent persons.

Topics Covered

FGDs at schools discuss on how schools spend BOS fund, such as: what benefits enjoyed by schools, are all school needs covered by BOS fund, and what are

obstacles of BOS fund management. While FGDs for CSOs discuss BOS program impacts to society. It includes questions, such as: can BOS make basic education free (as intended by program objectives), are there any abuses in BOS management, and are there any opportunities for CSOs to monitor it.

Main Findings

There are no CSOs that specifically scrutiny education funds in West Bandung Regency. However, many NGOs build affordable schools for lower level of society. They concern about education, but they don't receive budget allocation from government. On the other hand, we found NGOs formed by government and always work to defend the ruling government.

4. Conducting training on monitoring BOS fund management.

Training had been done for two days (October 28-29, 2009) at Desa (village) Cimareme, Kecamatan (subdistrict) Ngamprah, KBB. Training involved 28 participants consisting of nonpermanent teachers, school committee, local NGOs/CSOs, parents, private religious institution, and university students. From this training, the participants created the plan to conduct BOS monitoring more intensely. The training also produced commitment among participants to create a forum for BOS monitoring.

After the training, participants formed Education Society Participation Forum. The forum is expected to become communication forum, a place to share information and learn from each other on advocating education issues in their own institution. The network is expected to become the place for monitoring coordination of BOS fund utilization in West Bandung Regency. They also want this forum to be a mean of awareness raiser for other actors of education.

This forum formed little team to represent them in coordinating with BIGS. It consists of 5 people: 1 from education service provider foundation (*pasantren*), 1 from NGO, 1 from honorary teacher, 1 from school committee and 1 from community leaders. This small team will organize the network.

5. Making guidelines on BOS fund monitoring and spread them out to civil society organization.

These guidelines were presented during training. The tools are used by active citizens to do monitoring by coming to schools and or asking their children (as students) about the situation of the schools.

The guidelines consist of checklists for easy use. The guidelines are made as simple as possible to allow parents and teachers who do not have prior information on BOS to use the guidelines.

Questions contained in the guidelines include:

- 1) Is school service made free? (impact of BOS)
- 2) How much BOS fund received by school? Are this fund is as much as it should?
- 3) Is community involved in budget planning?
- 4) Does school announce their BOS fund utilization in school media (such as school bulletin board)?
- 5) What are outputs (book, subsidy for transportation cost, dropout rate) of BOS program?

The guidelines are distributed to all participants and utilized in exercise of monitoring.

6. Giving technical assistance to CSOs to do monitoring on education fund.

This technical assistance activity is the empowerment for CSOs in KBB. Some empowerment have been done in three kecamatan or subdistricts. They are Rongga, Cipatat, and Cihampelas.

Technical assistance includes:

- 1) Building awareness on the importance of monitoring on mechanism of BOS fund distribution at school level,
- 2) Building awareness on community rights on understanding the fund utilization and benefiting from it,
- 3) Facilitating meetings of work groups in 3 sub-districts (Cihampelas, Cipatat and Rongga),
- 4) Providing basic information on BOS,
- 5) Linking CSO network with other stakeholders, such as Education Service of West Bandung Regency, Education Service of West Java Province and local legislative body,
- 6) Institutionalization of network in the form of work group in 3 sub-districts,
- 7) Training of lobbying, dialog and negotiation skills as policy advocacy method at school level.

7. Conducting dialogue among stakeholders to formulate solution on misuse of education fund.

Following preliminary activities are workshop that involves policy makers, held on January 26, 2010 in Hotel Bumi Kitri, Jalan Cikutra, Bandung. Participants of this workshop include School committee; Association of honorary teachers; Local

NGOs; Private education provider; Headmasters coalition; Government official on education at KBB; and Working Group from subdistricts.

The most important challenge of this workshop is that paradigm that BOS management is monitorable is not fully acceptable by participants. On the other hand, credible institutions that monitor BOS, such as local NGOs and journalists, are not yet formed. Available institutions cannot yet effectively monitor BOS implementation. Many of them are not accountable, which is evident if we look at the fact of many local NGOs and journalists visiting schools and asking money from schools.

Some agreements are reached in the dialog of stakeholder event. All participants agreed that monitoring on BOS management should be carried out in the framework of education service quality improvement in KBB region. Participants also agreed share information with relevant parties of BOS fund utilization, in order to minimize suspicion against schools because many education problems in KBB, particularly problems faced by schools, are caused by unclear utilization of BOS fund.

8. Local policy advocacy to push a system for monitoring education fund.

This activity involved meeting and discussion with vice chairperson of DPRD Kabupaten Bandung Barat (local parliament) and with chairperson of Commission D – commission on education. The meeting with the head of West Java education office has also been done. There are also meetings between KBB local governments, such as KBB *Bupati* (regional head), local legislative members, Local Secretariat of KBB, Head of *Bappeda* (local development planning agency) of KBB, and other relevant agencies.

These intensive meetings conclude that:

1. KBB is a new region –established in 2006- and needs financial support for local infrastructure development, thus it cannot yet allocate significant amount of fund for education sector;
2. Government apparatus of KBB are not actively building intensive discussion with national government on their problems, which mostly related to fiscal gap;
3. KBB has prospective local potential for development, however, available human resources' capacity is not adequate enough to manage these resources;
4. KBB society has been long excluded from involvement in various public policy aspects, including in education sector, thus it needs citizen capacity strengthening, particularly in building their awareness that they have rights and are allowed to contribute in education development.

Agreements reached in advocacy activities include:

1. DPRD (local legislatives) agreed to listen to inputs and feedbacks from citizens that relate to education policies made by local government.
2. Government, both executives and legislatives, are looking forward to research findings and recommendations produced by program team for improvement of education quality in KBB.

9. Local Policy advocacy through conducting regional seminar in West Java.

Prior to regional seminar, there were preliminary activities carried out by program team, such as audience with KBB government, both with executives and legislatives; audience with West Java province government, in which KBB locates; and discussion with society groups in various *kecamatan*s. These activities were performed to prepare workshops and seminars, in order to maximize participants' involvement in the seminar and workshop events.

Regional seminar was carried out on January 27, 2010. Some source persons were involved in this event, namely Head of *Bappeda* of KBB, Head of Education Service of KBB, Head of Education Service of Banjar City, Chief of Provincial BOS Management of West Java, Prof. Dr. Asep Warlan (observer of Administration Law and Education in Indonesia), Markus Christian and Dini Mentari of Program Team. (Add the broad topics covered in the seminar and total number of attendees)

“Challenge in BOS Management in New-Established Region” was chosen as seminar title, because West Bandung Regency (KBB) was not established until 2006. As a new region, this district has opportunity in developing policy system that supports good practices in budget management. This seminar was attended by 50 people, who include: CSOs, community leaders and media.

Speakers of this seminar include:

- 1) BOS Policy for Improving Access of the Poor to Basic Education, *Markus Christian (researcher of BIGS)*
- 2) BOS Management and Education Agenda in KBB, *Bambang (chief of Bappeda KBB)*
- 3) BOS Management and Education Agenda in Banjar City, *head of Education Service of Banjar City*. Banjar is also a new established region in West Java that has successfully developed pro-poor policy.
- 4) Role of Province in BOS Program and in Improvement of Education Quality at Local Level, *Asep Hilman (Education Service of West Java)*.
- 5) Role of Community in Monitoring Education Delivery, *Asep Warlan Yusuf (community leader)*.

Participants who attended this seminar were various actors of education sector. They are school committee, association of honorary teachers, local NGOs, private education provider, headmasters' coalition, government official on education at

KBB, government official on education at provincial level, working Group from subdistricts, media, and religion department.

Agreements reached in this regional seminar include the needs for monitoring models on education fund utilization. These models should be developed and disseminated to maximally encourage policies that reduce society's burden in pursuing education.

Stakeholders agreed to develop dialogs that improve relationship among government and community. Such dialogs are important to solve information gap issues on government policies. KOMPAS—the biggest newspaper in Indonesia- is willing to spare its office for discussions on education

In general, achievements of this program include:

1. Agreements on improving monitoring method, particularly on the lack of clarity of who are allowed to monitor and follow-ups of current monitoring activities, are reached.

Participants, who are from various stakeholders, had different opinion on monitoring, who has the right to monitor, and authority they have. Although monitoring on BOS fund management is supported by *bupati* and is included in BOS guidelines, however, its implementation needs more detailed mechanism to ensure effective monitoring. According to participants, CSOs are the ones who have the right to monitor BOS fund utilization.

2. Agreements on improvement of involved monitoring actors, such as local government (executives and legislatives) and citizens are reached.

Participants perceive that CSO involvement in monitoring is important. Workshop participated by local legislative members revealed that local legislative has not yet carry out monitoring function well. It is caused by lacking information on BOS and interaction among local legislatives and schools in their constituent areas.

3. The needs for intervention on the above-mention actors strengthening, are emerged. Since monitoring is a new thing for citizens, thus it needs citizen capacity strengthening to make monitoring needs sustainable.

The monitoring term was not known until reform and decentralization era. Supervision was introduced as right of every citizen and included in Law on National Development Planning System. However, its mechanism and execution have not yet been effectively regulated in policy-making process in Indonesia. Today, community has better understanding on education issues. Therefore, it needs follow ups, such as capacity building, for community to do monitoring and advocating the findings into policy changes.

10. Printing and spreading out newsletter on research findings and the current issues of education fund management.

Our publications are spread to several stakeholders that are relevant to this program. They are schools, local parliament member, government official on education sector, CSOs, and Community Leader. In addition to local stakeholders, these publications are also submitted to national audience. They are some House of Representatives Members.

There are three kinds of publication, namely newsletter, leaflet, and book. These publications have been printed 1000 copies and distributed to relevant stakeholder such local government services, DPRD of Bandung City, DPRD of West Java, Commission X of DPR-RI, mass media, schools and CSOs in Bandung City and West Bandung.

First issue of newsletter was titled “BOS, which part of it is free?”. This theme was chosen because levies still occur in schools, despite that BOS is implemented to exempt students from paying them. These levies include fees for supplemental book (exercise books), uniform and additional activities. This publication also to respond politization of BOS as free education, despite the fact that BOS cannot cover all school needs to provide education service, even at minimum standard

The second issue of newsletter was titled “BOS is blind, education is unequal”. This issue discusses education gaps in urban and rural areas. Most education financing schemes are in fact available in urban areas. BOS also provide more funds for urban areas, based on assumption that education cost unit is higher in urban areas than that in rural areas. However, current situation shows that rural areas need more to keep up education quality in urban areas.

Leaflet is designed to convey information on BOS to citizens, because many of them do not understand this program. Government disseminates information on BOS via television commercials. However, the commercial is political because it is more like a campaign for incumbent president. The leaflet contains information of BOS, such as its objectives, the amount, people who manage BOS and stipulations of its utilization. It also contains patterns of BOS fund abuse and how community can monitor them. A favorable situation is that BOS Management Team of KBB, Bandung City and West Java are willing to be included as report contacts for any BOS fund utilization abuse report.

Book publication contains results of research on BOS fund utilization abuse patterns and alternative models to monitor them. Experiences conducting research and strengthening community member to monitor the use of BOS fund also become the substance of this publications.

10. Supporting activities

These activities include conducting internal workshop and conducting coaching and monitoring to program implementers at local level. There were two internal workshop, firstly at the beginning and secondly at the end of program implementation. These workshops involved all program personnel and also the local facilitators from KBB. While monitoring and evaluation visits are conducted once a month.

The first internal workshop aimed at coordinating program implementation. The second workshop was an event of sharing and learning with other education issues programs of PATTIRO, namely school accountability, Public Expenditure Tracking Survey (PETS), and free basic education at local level.

New activity undertaken not included in the original proposal

1. Intensive meetings with expert staffs of *Bupati* of KBB.

This activity is necessary to inform and convince government that program team will strengthen governance works in KBB. In addition, this activity also strengthens local government's involvement as decision maker, in order to raise their awareness on government program implementation impacts on schools and society. These intensive meetings make these regions more prospective for subsequent program of local government's capacity strengthening, as well as citizen capacity strengthening.

2. Intensive meetings with Working Groups in three *kecamatan*s, namely Rongga, Cipatat, and Cihampelas *kecamatan*.

This is a strengthening activity for citizen groups who concern in monitoring on BOS fund utilization. Monitoring fund utilization is a new activity for these community groups, thus it needs intensive meetings to assist them during this activity.

3. Intensive meetings with national and local-level key stakeholders on education sector.

Program team continues to maintain relationship with participants of the training and other stakeholders working on education. Program team continues inviting more involvement of the province (West Java Province) since BOS is a central government program in which the province is the arm at the regional level.

Realization of Project Objectives:

Project Objective	Extent of Realization/Non-Realization
1. The fund abuses are identified and monitoring model is	BOS fund utilization abuses patterns are identified. They include:

<p>developed to push the improvement based on these findings.</p>	<ol style="list-style-type: none"> 1. Not all schools comply the rule, which is an implementation of budget transparency principle, namely announcing their BOS fund utilization in existing media, such as school bulletin boards. 2. BOS fund utilization does not comply guidelines of National Ministry of Education. 3. BOS fund often arrives late, particularly in the third trimester (July-September). 4. Levies or additional fees often occur, despite the existence of BOS fund. 5. School headmasters and treasurers dominate in BOS fund management. 6. Monitoring of internal bureaucracy does not work. <p>The monitoring is at service provider (school) level. Recommendations resulted from monitoring can be utilized to improve school policies in budget management.</p> <p>The monitoring controls and provides policy alternatives to schools. This approach is more effective in eradicating corruption than finding the culprit. It is also more sustainable.</p> <p>We found that abuses are not always corruption. They are more related to understanding of BOS. BOS often becomes the only source of school financing, whereas its allocation should go to school operational purposes, instead of paying personnel salary.</p> <p>Monitoring was carried out by CSOs in 3 sub-districts or <i>kecamatan</i>s (Cipatat, Cihampelas and Rongga). It involved informal meeting, field observation, build dialog, lobbying and negotiation with schools.</p> <p>This research offers monitoring models:</p> <ul style="list-style-type: none"> • Strengthening school committee as a formal representative of community in
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	<p>BOS management team.</p> <ul style="list-style-type: none"> • Strengthening parents association • Strengthening independent CSOs in conducting external monitoring. <p>In this program, strengthening of these 3 actors was carried out at simultaneously. It was then followed by FGDs in every group.</p>
2. Improved participation capacity of community organizations in education fund management monitoring.	<p>This objective was achieved, as indicated by: Training participants (CSOs identified in the mapping phase) used opportunity to share information and address problems in schools of their work regions.</p> <p>Some groups were lobbying the schools to find information on BOS fund utilization. This is a satisfactory change following the enactment of Law on Freedom of Public Information. Transparency is a starting point of combating corruption at school level.</p>
3. Improved participation capacity of community organizations in revealing various violations of education fund management at school level.	<p>After the training, CSOs in 3 <i>kecamatan</i>s made informal meetings to discuss violations they have found. They built dialog and negotiation with schools to advocate their proposals. These proposals can be vary, such as honorary teacher association advocate a proposal that prevent late arrival of their salary.</p>

IV. Achievement, Outcome, Impact, and Lessons learned (Please start this section by stating your overall assessment if the project was successful in achieving its objectiveselaborate more, if possible, all of the following points)

This program identified patterns of BOS fund utilization abuses, such as: untransparency, utilization does not comply with rules, late arrival of BOS fund, additional levies, weak internal monitoring, and information gap among actors of school.

This program also identified CSOs who have potential of monitoring BOS fund utilization. These groups include: parents association, school committee and independent

CSOs. Their capacity needs strengthening to allow them do effective monitoring. They are the most possible stakeholders for monitoring at program beneficiary level.

Monitoring at school level is the most possible and effective model for minimizing potential of corruption, because schools are the user of BOS fund. Schools are currently in reform of their policy system; therefore they are building transparent and accountable system. This is a good opportunity for monitoring, especially for community and CSOs. Another approach, namely finding corruptors, is more vulnerable. It is also less likely to succeed, because law enforcement in Indonesia is weak.

This program also built a CSO network who are aware of the importance of education budget monitoring. This network consists of social institutions providing education service (such as *pesantren*), school committee, teachers, education council and local NGOs previously working in establishment of West Bandung Regency. This network monitors BOS management at school level.

Achievements

- This community monitoring model in education fund utilization can be implemented by parents and school committee members.
- The model initiated in KBB is a monitoring model that involves parents who are active in community activities.
- Local (district), province, and national-level government officers of education sector have information on BOS fund management in KBB.

Outcome

- Training alumni, whose children are still pursuing education at school, start monitoring the education fund management by visiting school and observing the school vicinity. They also start observing intensively their children as they going to and coming home from school. In addition, they also start asking information from their children on school condition.
- Local officers of education sector in KBB start to reveal KBB's minimum budget condition, thus they are likely to be more open in delivering information on BOS fund management in KBB.
- Awareness of school actors on the importance of monitoring is built through information and methodology. Teachers association, parents association and school committee now understand how to monitor BOS management at school level. Budget transparency is an important asset of preventing corruption.
- Institutionalization of CSO network. The network is called FKMM (education community communication forum), which consists of teachers, school committees, parents, independent NGOs and community leaders. This forum actively monitors BOS fund management at school level to prevent corruption.

Impact Assessment

- Local legislative members who belong to education committee and those from KBB electional region start to be aware of BOS fund management issues in KBB.
- Society members in KBB start to realize that education is not an individual problem, instead it is a societal one. Therefore, they start to observe education issues in their locality intensively.
- Associations of honorary teachers who understand about BOS begin to understand why their salary always arrives late. Then they made lobby and negotiation with schools. Eventually, they receive the compensation.
- This is a program of corruption prevention at school level. However, it cannot yet correspond to corruption rate. It needs more periodic research on corruption level and patterns to obtain the corruption rate.

Lessons learned

- Community monitoring model developed here should be adjusted to CSOs condition at local level.
- Intensive communication with public officials of KBB is important to maintain their commitment in various promised improvements.
- Relevant and accurate information on this research should be delivered in details to respondents (schools) in order to maintain trust among parties.

V. Sustainability

- CSOs contained in the coalition include teacher associations, social institutions, independent NGOs, school committees and parents associations. Each of them actively does their function and monitor BOS fund utilization. They build direct relationship with BOS management actors, because it is a part of their job function. Therefore, monitoring activity will continue after this program finished.
- Local partner NGOs conduct further research on BOS fund efficiency and development of gender responsive budget in West Bandung Regency.
- PATTIRO will conduct a research on integrity and accountability of BOS program in West Bandung Regency.

VI. Financial Report

		Budget (IDR)**	Actual Expenses (IDR)	Sources of Funding Used			
				PTF		PATTIRO	
				(IDR)	(USD)	(IDR)	(USD)
A. Program Staff							
1	Program Manager	45,000,000	45,000,000	31,500,000	3,193.92	13,500,000	1,368.82

2	Local Coordinator	36,000,000	36,000,000	25,200,000	2,555.13	10,800,000	1,095.06
3	Administration and finance Staff	22,500,000	22,500,000	15,750,000	1,596.96	6,750,000	684.41
4	Advocacy Staff	42,000,000	42,000,000	29,400,000	2,980.99	12,600,000	1,277.57
5	Researchers	21,000,000	21,000,000	14,700,000	1,490.49	6,300,000	638.78
	Total A	166,500,000	166,500,000	116,550,000	11,817.49	49,950,000	5,064.64
B. Secretariat							
1	Office Rent	20,000,000	20,000,000			20,000,000	2,027.88
2	Local Transportation	4,500,000	3,225,000	3,225,000	327.00		
3	Computer and Printer Rent	12,600,000	12,600,000	10,050,000	1,019.01	2,550,000	258.56
4	Office Supplies	1,800,000	1,400,000	1,400,000	141.95		
5	Communication	4,500,000	4,522,427	4,522,427	458.55		
6	Local Office Rent	10,000,000	10,000,000			10,000,000	1,013.94
7	Secondary data	600,000	450,000	450,000	45.63		
	Total B	54,000,000	52,197,427	19,647,427	1,992.13	32,550,000	3,300.38
C. Activities							
1	Conducting research on BOS fund at school and district level						
	Collecting data	2,250,000	2,072,900	2,072,900	210.18		
2	Conducting research on capacity of citizen organization to monitor BOS fund						
	Collecting data	2,250,000	2,121,250	2,121,250	212.13		
3	Conducting FGD to increase the capacity of citizen organization						
	Meeting package	3,000,000	1,858,500	1,858,500	188.44		
4	Conducting training on monitoring BOS fund management						
	Meeting package	6,000,000	2,650,000	2,650,000	268.69		
	Materials and documentation	250,000	250,000	250,000	25.35		
	Local transport for participants	3,000,000	1,650,000	1,650,000	167.30		

5	Making guidelines on BOS fund monitoring and spread them out to civil society organization						
	Editor leaflet dan manual	3,000,000	3,000,000	3,000,000	304.18		
	Lay outer dan illustrator for leaflet dan manual	3,000,000	3,000,000	3,000,000	304.18		
	Printing leaflet	4,000,000	4,000,000	4,000,000	405.58		
	Printing manual	20,000,000	20,000,000	20,000,000			
	Distribution of manual	1,000,000	1,000,000	1,000,000			
6	Giving technical assistance to CSOs to do monitoring on education fund						
	Audiencies/Discussion	4,500,000	1,772,490	1,772,490	179.72		
7	Conducting dialogue among stakeholders to formulate solution on misuse of education fund						
	Meeting package	3,000,000	7,849,400	3,000,000	304.18		
	Materials and documentation	250,000	150,000	150,000	15.21		
	Local transport for participants	1,500,000	3,350,000	3,350,000	339.67		
8	Local policy advocacy to push a system for monitoring education fund						
	Audiencies with local government	500,000	500,000	500,000	50.70		
9	Local Policy advocacy through conducting regional seminar in West Java						
	meeting package	5,625,000	4,075,000	4,075,000	413.18		
	Resource Person	3,000,000	4,450,000	4,450,000	451.20		
	Materials and documentation	500,000	449,100	449,100	45.54		
	Note taker	400,000	400,000	400,000	40.56		
	Transport participants		3,750,000	3,750,000	380.23		
10	Printing and spreading out newsletter on research findings and the current issues of education fund management						
	Editor	6,000,000	6,000,000	4,200,000	425.86	1,800,000	182.51

	Lay outer dan illustrator	4,500,000	4,500,000	4,500,000	456.27	1,350,000	136.88
	Reporter	4,500,000	4,500,000	3,150,000	319.39	1,350,000	136.88
	Printing newsletter	15,000,000	15,000,000	15,000,000	1,520.91		
	Distribution	1,500,000	1,500,000	1,500,000	152.09		
11	Supporting activities						
	a. Internal Workshop						
	Meeting package	3,000,000	3,000,000	3,000,000	304.18		
	transport	6,000,000	6,000,000	6,000,000	608.37		
	b. Coaching dan Monitoring						
	Intercity transport	4,500,000	4,500,000	4,500,000	456.27		
	Lodging + meals + local transport	4,500,000	4,500,000	4,500,000	456.27		
	Total C	116,525,000	117,848,640	109,849,240	11,138.07	4,500,000	456.27
	Total (A+B+C)	337,025,000	336,546,067	246,046,667	24,947.70	87,000,000	8,821.29