

**TRANSPARENCY AND ACCOUNTABILITY OF
SCHOOL OPERATIONAL ASSISTANCE MANAGEMENT
(A Site Study at State Owned Junior High School 1 Bobotsari, Purbalingga)**

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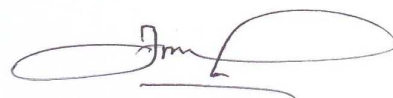
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**TRANSPARENCY AND ACCOUNTABILITY OF
SCHOOL OPERATIONAL ASSISTANCE MANAGEMENT
(A Site Study at State Owned Junior High School 1 Bobotsari, Purbalingga)**

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Abstract

Transparency and accountability of SOA fund use greatly influenced by financial management system that is run. The ethnographer wanted to know the fund management of SOA in State Owned Junior High School 1 Bobotsari, Purbalingga. The aim of the research is to describe transparency and accountability of fund management covers : (1) Planning of Income and Expenditure of School Budget (PIESB), (2) SOA realization fund budget and (3) Reporting of SOA fund use in State Owned Junior High School 1 Bobotsari. Type of research conducted in State Owned Junior High School 1 Bobotsari is qualitative ethnographic method. Methods of data collecting are interview, observation and documentation study. Steps of data analysis are (1) data reduction, (2) presenting data, (3) inference or verification. Based on research done in State Owned Junior High School 1 Bobotsari, it was found data the existence of transparency and accountability : budget planning , realization of budget and reporting of SOA fund use arranged with school community and committee is based on SOA technical guidance year 2012. From the research it can be concluded that transparency and accountability of SOA fund management has been realized well covers planning process, fund realization and reporting of SOA fund use in State Owned Junior High School 1 Bobotsari.

Keywords : transparency, accountability, planning, realization, reporting, management

Introduction

Financial management must create good transparency and accountability (Mardiasmo, 2004). Transparency by Mardiasmo (2004: 55) means government disclosure forms in making public policies that can be identified and monitored in its implementation by the citizens. Accountability by Muhammad (2007) is an obligation to give an account or to answer and explain the performance and

implementation measures to the organization who have the right or obligation to inquire or accountability. Therefore the ethnographer is interested in doing research about transparency and accountability of SOA fund in junior high school especially in State Owned Junior High School 1 Bobotsari Purbalingga District.

State Owned Junior High School 1 Bobotsari, Purbalingga manages government assistant fund (SOA, Income and Expenditure of Local Budget, co-SOA) and also students family fund. Therefore, it needs to be studied about transparency and accountability of school finance in State Owned Junior High School 1 Bobotsari, Purbalingga. Further, the title of the study about transparency and accountability of SOA fund management in State Owned Junior High School 1 Bobotsari is "Transparency and Accountability SOA Fund Management (Site Study in State Owned Junior High School 1 Bobotsari, Purbalingga).

Focus of the research are "How are Transparency and Accountability of BOS Fund Management at State Owned Junior High School 1 Bobotsari, Purbalingga?" while subfocus of the research are (1) How are transparency and accountability of income and expenditure planning of school budget of BOS Fund at State Owned Junior High School 1 Bobotsari, Purbalingga? (2) How are transparency and accountability of BOS Fund budget realisation at State Owned Junior High School 1 Bobotsari, Purbalingga? (3) How are transparency and accountability of BOS Fund budget reporting at State Owned Junior High School 1 Bobotsari, Purbalingga? The aims of the research are to describe transparency and accountability of budget planning, budget realization and reporting of SOA use in State Owned Junior High School 1 Bobotsari.

Method of The Research

Research conducted in State Owned Junior High School 1 Bobotsari are qualitative, in research procedures that generate the data description in the form of words written or spoken of the people and the observed behavior and

are directed at the background of the whole person (Moleong, 2007 : 4). This research is descriptive. That is, the study is intended to describe a situation or phenomenon as it is (Sutama, 2010 : 38). Type of research conducted in State Owned Junior High School 1 Bobotsari is qualitative and to get descriptive data by using ethnography method.

The study was conducted at State Owned Junior High School 1 Bobotsari, Purbalingga. Data used are primary data and secondary data with data resources are the principal, treasurer, teacher and society (committee). Data management of School Operational Assistance from planning, realization and reporting in bringing transparency and accountability in the management of School Operational Assistance.

Methods of data collecting are interview, observation, and documentation study. The steps of data analysis are (1) data reduction, (2) data presenting, and (3) inference or verification. While validity of data is conducted by using four criteria the degree of credibility, transferrability, dependability and confirmability.

Result and Discussion

1. Result of The Research

a. Transparency of SOA fund budget planning in State Owned Junior High School 1 Bobotsari

Planning of Income and Expenditure of School Budget (PIESB) is conducted at the beginning of the school year or the second semester of the current year. The planning of budget is conducted both by school community or society (students parents / committee). The forming of IESB in State Owned Junior High School 1 Bobotsari is involving teacher board and society outside school or students parents through plenary meeting.

The forming of Income and Expenditure of School Budget (IESB) in State Owned Junior High School 1 Bobotsari is conducted in some stages those are started from group 8 team of developmet standard of education in school as the

large team, and continued to the small team (4-5 members) , and finally back to the large team and finished by small team. Before solved by small teams, which have been prepared PIESB disseminated to parents through the parents plenary meeting to discuss the plan details the use of school funds either SOA, IESB or funds from parents. Once PIESB formed IESB that will be used as guidelines for the implementation of financial management in schools, IESB which has been arranged is signed by the principal, chief of committee, junior high school supervisor and known by the head of education service Purbalingga district.

Real form of planning accountability is in the form of drafting in a transparent planning by involving all the school and community (committee) and also in a form of composed IESB and known by the public (parents), the supervisor and the head of the Education Department Purbalingga District. The next accountability planning is to make IESB that has been composed really becomes guideline in managing finances received in State Owned Junior High School 1 Bobotsari.

b. Transparency and Accountability of SOA Fund Budget Realization in State Owned Junior High School 1 Bobotsari

Realization of budget number of students in State Owned Junior High School 1 Bobotsari from local government is known by all school community with amount per student is 570.000 rupiahs per year. The amount of SOA per student and number of students in the school based on students principal data submitted by the school every three months. Preparation of basic data compiled by the school students include the principal, coordinator of student affairs, counselling teachers and administrative staff as well known by committee chairman.

Budget SOA is realized by the local government in accordance with the number of students in the school year. The SOA fund that has been taken is then realized for school activity in accordance with the amount of budget listed in IESB. To form the more perfect transparency it is necessary that realization of SOA fund given to SOA treasurer for committee ia started with proposal

arrangement that consist of details of budget use accepted by committee chief, principal and comittee chairman. Planning of SOA fund use details by activity committee arranged by treasurer of executive activity trough small meeting of committee of executive activity.

c. Transparency and Accountability of SOA fund budget reporting in State Owned Junior High School 1 Bobotsari

The use of budget is reported to school principal, known by school committee, education service, and inspectorat as one of audit material of school finance. Reporting of each executive treasurer is known by the chief of activity, committee member and hereinafter known by principal through SOA treasurer. To create the more perfect transparency for all school community so the reporting in the form of Accountability Reporting known and read by school community by put a description of income and expenditure of SOA fund (general ledger) every three months in announcement board in State Owned Junior High School 1 Bobotsari. Then the reporting of budget use is reported to education service Purbalingga district in K-2 format every three month through district SOA manager.

Accountability of SOA fund use in the form of Accountability Reporting is composed in accordance with rule of SOA technical guidelines and the amount is in accordance with Purbalingga regent rule year 2012 with completion of proof of transaction details of budget use. Accountability of budget use is in accordance with applicable financial accounting system and adjusted with SOA technical guidelines year 2012 that is rule of National Education Minister No. 37 year 2010. Completion of SOA budget use accountability is in accordance with SOA technical guidelines that includes general ledger, assistance cash book, bank book and tax book.

2. Discussion

a. Result of Previous Research

1) Transparency of IESB, Budget Realization, and Reporting of SOA Fund Use in State Owned Junior High School 1 Bobotsari

Research about SOA fund use in State Owned Junior High School 1 Bobotsari, it can be found that SOA fund use in planning process is transparent and accountable in accordance with applicable rules. The forming of Income and Expenditure of School Budget (IESB) transparency in State Owned Junior High School 1 Bobotsari is conducted in some stages those are started from group 8 team of development standard of education, small team, large team through teacher board meeting, and continued to plenary meeting, and finally back to the small team until complete IESB was formed. The formed IESB is used as guidelines in doing financial management policy especially SOA.

There are similarities with the results of the research of Martani (2012) in the journal entitled *"The Impact of Local Government Characteristics Toward Their Audit Quality for Financial Report of 2008-2009"*, that local governments that have been audited, they have accounting system controller, reporting and budgetary control. The activity of planning until reporting is conducted by local government leader. By using settle budget controlling, transparency of budget use is realized.

Similar to the results of research Kasaar (2010) in the journal entitled *"Government Revenues – Accountability and Audit in Iraq"* explained that the Iraqi government revenue audit is aimed to study and evaluate result of revenue planning policy implementation. Process of State Budget of the Government of Iraq must go through budget planning, and then for the policy implementation is adjusted with revenue budget planning of central government and local government. Based on research result on Iraqi government revenue audit and evaluation of result of revenue planning policy implementation, it is showed that there is budget use control or budget realization counted from local

government control and leader of local government. Planning of income and budget use is written in Income and Expenditure of Nation Budget (IENB) of Iraqi government.

Similar to Mahmud (2010) in his journal entitled "*Global Financial Crisis : Chinese Stock Market Efficiency*" explain the increased efficiency of finance can be done by doing adjustment of financial use with budget planning made by executor or stock investors. Budget planning must be arranged to be used as guidelines in doing financial management efficiently.

The similarity of the study with research of Kurniawan (2007) in the journal entitled "*Analysis on Accounting Conservatism and CSR Disclosure of Indonesian Banks Listed on IDX from 2004 to 2007*" explained that examination of samples conservatism of bank Indonesia showed levels of conservatism banks Indonesian listed. Transparency can be created by following government rules by doing open manner in financial management in accordance with government rules.

Mahmod (2010) in his journal entitled "*Global Financial Crisis : Chinese Stock Market Efficiency*" explain the increased efficiency of the stock market is to introduce financial innovation with effective financial management investors is by adjusting the use of the financial budget plans that have been made by the executor or stock investors. Financial management can be done by adjusting budget when it is realized or when doing activity by using budget planning arranged. Guidelines of all budget implementation or realization is budget planning arranged.

In contrast to the research results of Martani (2012), describes the local government financial transparency are not perfect and the lack complete of accountability in financial management. Imperfection is because budget users at the executive are not involved directly in the planning and financial accountability.

In contrast to research Kasaar (2010) that transparency of budget planning in the research is not thoroughly until the bottom layer but only on the scope of the budget manager. Therefore transparency can not be realized well because the ones who knows the budget planning are only on the scope of budget managers only.

The research of Mahmud (2010) have differences with research in State Owned Junior High School 1 Bobotsari that the transparency and accountability of budget planning only limited to stock investors. Because the planning is only known by stock investor, so transparency of planning can not be realized well. While in the State Owned Junior High School 1 Bobotsari has the overall transparency of the budget plans of all the school community and society (committee).

From the research of Kurniawan (2007) based on examination of data showed that the disclosure of corporate social responsibility had complied with government regulations. Financial accountability demonstrated by appropriate accountability reporting rules and government instructions. The results revealed that the form of reporting corporate financial liability in accordance with the rules and government instructions. Reports customized with government instructions impact on financial management that is transparent and accountable.

SOA reporting use of funds in State Owned Junior High School 1 Bobotsari has been equipped with accounting administration of SOA use in General Ledger form, SOA Assistant Books, Bank Books and Tax Book. SOA use reporting of funds in State Owned Junior High School 1 Bobotsari was also equipped with a complete proof of the transaction in accordance with the technical guidelines SOA. One result of the liability in accordance with the rules of the SOA technical guidelines, some of them are with the results of the financial audit of SOA funds 2012 in State Owned Junior High School 1 Bobotsari is the absence of finding weaknesses in the accounting system and control budgetary reporting. All

management especially in SOA funds is in accordance with the accounting systems and reporting processes and the control of the budget has been carried out according to the SOA technical guidelines management. To create the more perfect transparency for all school community so the reporting in the form of Accountability Reporting known and read by school community by put a description of income and expenditure of SOA fund (general ledger) every three months in announcement board in State Owned Junior High School 1 Bobotsari.

In contrast to research Kasaar (2010) budget realization in the Iraqi government has not demonstrated the existence of perfect transparency and accountability. This is because a broader scope and very much resources. Similarly, in the study Mahmud (2010) in the absence of management shares tied to regulatory accounting system as a face of the transparency and accountability audit realization has not been aligned with the budget planned.

Different from research of Kasaar (2010), budget realization of Iraqi government has not shown perfect transparency. Thus because broader scope and many fund resources. Mahmud (2010) research is also similar, with the inexistence of stock manager that entied to accounting system rules as material to face audit so transparency of budget realization is not harmonious with budget planned.

Different from the research result of Kurniawan (2007), that because the research is only on the scope of company so the reporting is not for employee but only to an official above it. Thus, transparency and accountability in the company especially in company financial management has not been realized because all company community has not known the reporting of company financial management.

2) Accountability of IESB, Budget Realization, and Reporting of SOA Fund Use in State Owned Junior High School 1 Bobotsari

Accountability of SOA use in State Owned Junior High School 1 Bobotsari is the form of budget use reporting completed with SOA financial book

appropriate with rules in SOA technical guidelines (Regulation of the Minister of National Education No. 37 year 2012: page 72-78). As for the equipment or the administration of SOA financial reporting corresponding Regulation of the Minister of National Education Number 37 year 2010 that there are the General Ledger, SOA Assistance Books, Tax Books and Bank Book.

The study in State Owned Junior High School 1 Bobotsari has similarity with research of Kasaar (2010), in which accountability of budget planning is conducted in budget manager scope. While accountability of financial management is very complex with so many laws of budget use entied.

Similar to the results of research Kasaar (2010) in the journal entitled "*Government Revenues – Accountability and Audit in Iraq*" explained that the Iraqi government revenue audit is aimed to study and evaluate result of revenue planning policy implementation. Process of State Budget of the Government of Iraq must go trough budget planning, and then for the policy implementation is adjusted with revenue budget planning of central government and local government. The adjusment of budget planning and budget realization is the form of good accountability in managing Iraqi government's income.

There are similarities with the results of the research of Martani (2012) in the journal entitled "*The Impact of Local Government Characteristics Toward Their Audit Quality for Financial Report of 2008-2009*", that local governments that have been audited, they have accounting system controller, reporting and budgetary control. Accounting controller and reporting are in the form of rules of accountability accounting and rules of local budget use and also budget controller (local government leader) is the realization of financial management accountability.

Further research Sawani (2008) that the adoption of global or international accounting standards, is a perfect idea in compiling complex reporting in the State of the European Union and the G-20. Increasingly global nature of the added complexity of financial transactions can realize the global

nature of financial reporting transparency. And reached as more accountability, according reporting to the complex transactions and achieve accountability accordance with international reporting purposes the EU countries and the countries of the G-20. Reporting a complex transaction that also embody a credible accountability.

Similar to the research of Kurniawan (2007) based on examination of data showed that the disclosure of corporate social responsibility (CSR) had complied with government regulations. Financial accountability demonstrated by appropriate accountability reporting rules and government instructions. The results revealed that the form of reporting corporate financial liability in accordance with the rules and government instructions. Reports customized with government instructions impact on financial management that is transparent and accountable.

Research of Mahmud (2010) has difference with study in State Owned Junior High School 1 Bobotsari that accountability of budget planning is only limited on stock investor level. While research of Kasaar (2010) has difference with study in State Owned Junior High School 1 Bobotsari that budget realization in Iraqi government has not shown perfect accountability. Thus because broader scope and so many fund resources. It is also in Mahmud research (2010), with the inexistence of stock investor entied to accounting system rules as material to face audity so accountability of budger realization is not harmonious with budget planned.

Research result of Martani (2010) has difference with study in State Owned Junior High School 1 Bobotsari that finance conducted by local government has not accountable yet and incomplete in financial management. The imperfection of accountability is caused by budget user in executor level is not involved directly in planning process and in accountability of financial use. Accountability of financial management planning is not thoroughly apply

accounting rules. Accountability is only limited on activity use but has not conducted from the beginning of planning.

Sawani (2008) in his research also has difference with study in State Owned Junior High School 1 Bobotsari that the reporting uses global or international accounting standard. The reporting of Kurniawan research (2007) is also like that. It is stated that the reporting is only on company scope not for employee but only for the officers above it. Accountability of financial reporting is conducted by using accounting system in general. So the process of accountability of financial reporting is not perfect yet.

The study in State Owned Junior High School 1 Bobotsari can derive conclusion that SOA management has applied financial management principles so that transparency and accountability can be realized. The evidence of SOA management transparency in State Owned Junior High School 1 Bobotsari is the increase of school community participation with so many students who are interested to enter the school at the beginning of the school year and the availability of information about school financial activity includes SOA management anytime and anywhere the school community and society can find it out.

c. Model of Transparency and Accountability offered by State Owned Junior High School 1 Bobotsari

1) Model of Transparency and Accountability of Income and Expenditure of School Budget (IESB) in State Owned Junior High School 1 Bobotsari

Model transparency of budget planning in State Owned Junior High School 1 Bobotsari is transparency in the preparation of Planning of Income and Expenditure of School Budget (PIESB) from the beginning to finish drafting involving almost all the community of the school and the society. The involvement of the school community in the form of the participation of teachers and employees involved in 8 education standard as a large team of developers of PIESB early compilers and compiler PIESB small team.

Transparency preparation of PIESB in State Owned Junior High School 1 Bobotsari is also with the process of socialization of PIESB Result from large team to teacher board and employee and socialization during the plenary meeting of the committee. From the results of teachers board meetings and plenary meetings IESB is the final form approved by the school principal, chairman of the committee, the district superintendent and the head of the junior national education offices Purbalingga district.

Accountability of budget planning in State Owned Junior High School 1 Bobotsari in form of accountability that comes with expense reports proof of the valid transaction or a form IESB signed by various parties, both from the school committee, supervisor and department of national education. IESB is used as guidelines for the SOA fund financial management of the school year in accordance with the planning of all parties, both the school and the committee / community.

2) Model of Transparency and Accountability of Fund Realization in State Owned Junior High School 1 Bobotsari

Realization of SOA funds are received by the school according to the number of students is done every three months for one school year. Evidence of the number of students in the form of students basic data reported by school to district national education offices every 3 (three) months before the realization of SOA the next three months are received by the school from the local government. Data students subject is as one of the requirements of SOA realization of the regional government to students through school. In the transparency number of students receiving SOA will be known by the student basic data compilers include SOA treasurer, student affairs, counseling teachers, administrative staff and the curriculum. Data subject students composed the approved by principal and then known by the chairman of the committee.

Fund accountability realization in State Owned Junior High School 1 Bobotsari is in the form of fund realization for students activities in school guided by IESB compiled. Use of school activities fund realization accounted by the budget user executing by the budget committee prepared openly with members of the committee and accountable form of accountability reporting comes with a valid proof of the transaction.

3) Models of Transparency and Accountability of Fund Use Reporting in State Owned Junior High School 1 Bobotsari

Owned Junior High School 1 Bobotsari, SOA jointly by the treasurer and all members of the executive committee activities. Preparation of the report was followed by the preparation of SOA with the school treasurer and eventually result in the form of accountability reporting responsibilities are reported to the principal each month and the district education offices nationwide every three months. To improve the transparency of reporting of the use of funds SOA General Ledger descriptions attached income and expenditure on a bulletin board in the school.

Budget use accountability in the form of accountability reporting is reported to the school principal and district education offices based on the SOA accountability technical manual in compliance with national education minister regulation number 37 year 2010 and regent regulations regarding the size of financial budget year 2012. Reporting in the form of accountability reporting along with proof of valid transactions in accordance with the rules of the SOA technical guidance. Administrative accountability in the use of SOA funds in State Owned Junior High School 1 Bobotsari includes General Ledger, SOA Assistance Books, Bank Books and Tax Book.

Conclusion

From the discussion above, it can be concluded that : (1) Transparency and accountability of SOA fun budget planning in State Owned Junior High School 1 Bobotsari is created with the existence of school community involvement or

society outside school environment (committee) that followed by good accountability process. (2) Transparency and accountability of SOA fund realization in State Owned Junior High School 1 Bobotsari has been done openly with the the role of school community and competent school committee in realization process, whether fund realization from local government to school or fund realization from school to the executive of students activity, (3) Transparency and accountability of reporting of SOA fund budget use in State Owned Junior High School 1 Bobotsari have been realized by doing accountability process in open manner for school community whether in the preparation of reporting or in finishing the reporting based on SOA technical guidelines. Research done by ethnographer is only limited in SOA fun resources, so it is that there is further research about transparency and accountability in other financial resources in State Owned Junior High School 1 Bobotsari.

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