The Transparency of School Operational Assistance (SOA) Fund Management
at MTs Ummusabri of Kendari

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THE TRANSPARENCY OF SCHOOL OPERATIONAL ASSISTANCE (SOA) FUND MANAGEMENT AT MTs UMMUSABRI OF KENDARI

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Abstract

The purposes of this study are to describe 1) the roles and responsibilities of School Operational Assistance (SOA) fund management team. 2). The planning, implementation and reporting process of SOA fund 3) the control (monitor and evaluation) from the stakeholders towards the SOA fund management. This research is a qualitative in the form of ethnographic approach. The main subjects in this study are principal, treasurer, teacher, and school committee. Method of data collection used in this study are observation, interview and documentation. The collected data are analyzed by using interactive model by applying three phases: data reduction, data display and conclusion. The results of the research show that; first the roles and responsibilities of SOA management team at MTs Ummusabri of Kendari was established in a clear ways eventhough the roles and responsibilities of SOA fund management team were mostly submitted to the treasurer’s hand as the absence of SOA fund management team officially. Second the process of planning, implementation and reporting of SOA fund management at MTs Ummusabri of Kendari were conducted in transparent way as it was described in the detailed form of budgets and spending plans of Madrasah (BSPM).Third, The control (monitoring and evaluation) from the stake holders towards school operational Assistance (SOA) fund management was performed by two ways namely internal and external monitoring. The monitoring was only performed at the stage of reporting of SOA fund and there is no feedback or sustainable control.

Keywords: Assistance, Management, Transparency
Background

MTs PESRI of Kendari is the one of the islamic boarding school that has established in 1995. MTs PESRI itself is part of Ummusabri Islamic Boarding school which is under the provision of the religion department. Throughout the year, the school has become a pioneer as one of the islamic boarding school that can sustain its existence through academic and non non academic achievement. MTs PESRI has become national standard school since 2000 so the school has initiated the effort to become qualified and metropolitan school. Regarding to the goals, it is called for several preparations for improving quality such as providing school facilities and expand the quality of teachers and students. Furthermore, as the school is located in the center of the town, MTs PESRI of Kendari will be definitely coupled by means of life skills such as information technology that still based on the islamic fundamental base. Currently, MTs PESRI has 28 teachers (12 teachers are government employee and the rest are not officially confirmed as the government employees). Number of students per November 2011 is 480 students.

At present, the schools are being conducted as integrated madrasah, which refers to the metropolitan schools, as the name of the project so that the design of charity islamic boarding school will be materialized from the parent organizations of students. It is estimated that the project requires a budget of charity approximately RP. 9.8 billion with a target of finishing 3 to 4 years. If the design has been accomplished, MTs PESRI as a secondary level of Ummusabri Islamic boarding school will be the grandest schools in Southeast Sulawesi. Thus, all stakeholders will feel more real the quality and service.

Projects to be undertaken during the next three years consist of the construction of the mosque, auditorium, classrooms, offices, girls’s dormitories, home office of the leader, home caregivers, lodging, workshop center, sports fields, open green space, the swimming pool and business center.
In an effort to accomplish the school goals as is described above, it cannot be separated by how school establishes the management of school particularly in administering the school budget. Since school plays a key role to determine the quality of education, it is viewed that school has to be able in running its system principally in financial and fund management. As Cohn (1979) said that economic analysis can, however, assist in devising educational finance system which consistent with the aims of educational policy.

In considering the school funds, there are several funds come from. One of them is School Operational Assistance (SOA) which is launched by Department of Education, Youth and Sports (DEYS). SOA policy is embodied in order to implement the law No. 20/2003 of National Education System which mandates the government and the local government to guarantee the implementation of compulsory basic education without charge. This means that children clearly have a rights to continue their study from primary to secondary level without fees burdened from the school. (Safawi in Waluyo (2011)).

MTs PESRI as one of the school that receives the SOA fund shows that the number of school operational fund is getting increase from year to year. For this year (2012) the school has allocated the fund Rp. 274.060.000 for 467 students. This is in line with the fact showed that MTs PESRI is Islamic boarding school in Kendari that has been established for several years ago and has got a lot of achievement both academic and non academic. In three years ahead, pesri will hopefully become a pioneer of city school that can fulfill the teacher, students, and society needs. Hence, the need for transparent management of SOA is strongly required, so that existing funds can be used optimally in order to sustain the school goals.

In terms of transparent management of SOA, several problems seemingly appear as several schools do not have a good management yet in managing the fund. Consequently, the fund can not meet with the school program intended. Whereas the school plays a significant role in determining the use of fund
including giving special assistance to poor students (Waluyo, 2011). Moreover, in establishing the school programs which include the use of fund, schools tend to involve only several stakeholders such as a principal and treasurers, while the business is not solely those stakeholders domain as others stakeholders – teacher, parents and students – also have the contribution as well. As Haditz in Waluyo (2011) declared that teacher and parents are almost never included in the budget preparation process, while the school committee generally only signs the budget that has been prepared by the school. Thus, the transparency of School Operational Assistance (SOA) fund management is inevitably demanded.

The objectives of this study were to describe the transparency of SOA fund management at MTs Ummusabri of Kendari that was subscribed into three detailed objectives, namely: 1) To describe the roles and responsibilities of SOA fund management team. 2). To describe the process of planning, implementation, and reporting, and 3) To describe the control (monitoring and evaluation) from stakeholders towards SOA fund management.

The Research Method

This research is descriptive qualitative, because the results of research confirmed the transparency of School Operational Assistance (SOA) fund management in MTs Ummusabri of Kendari (MTs PESRI). The result of this study was presented as it was, based on the fact gathered from the field about the SOA fund management regarding with transparency conducted by the treasurer as the holder of the financial and the principal, who is in charge of finance. This research was conducted through observation, interview and study documents in order to get the accurate data.

The data used in this study were picture, documentation and the result of observation and interview with subjects (informan). The picture mostly came from the condition of the school, the informen and the document which relate with the purpose of the research, and the observation came from observing,
listening, and questioning. While the interview covered school treasurer and with the principal as the stake holders of the school. This study was conducted in MTs Ummusabri of Kendari (MTs PESRI), which locates in center of urban capital of the province, South East Sulawesi. The research was conducted in mid-semester of the school year 2012-2013.

Data collection techniques were observation, interviews and analysing documents. In this phase, the researcher did observation firstly, then did interviews to the subject of the study and took several documents as well to be analyzed. After the data collected, the next stage was data analysis. According to Miles and Hubberman (1994) data analysis consists of three stages, namely: data reduction, data display and conclusion drawing/verification. To analyze the data, the research did four steps, namely data collection, data reduction, data display and conclusion. Meanwhile, to determine whether the data is valid or not, this research used triangulation method.

The Research Result and Discussion

MTs PESRI of Kendari as one of private schools receiving the SOA funds for fiscal year 2011-2012 in fact does not have the written SOA management team, this was due to the absence of the principal decree formally that appointed the personnel of SOA management team of MTs PESRI of Kendari. However, for the SOA fund management team of MTs PESRI of Kendari incidentally submitted assignments and authority to the treasurer to manage the SOA funds. Therefore the SOA fund management team of MTs PESRI of Kendari only consists of two members, namely the principal and the treasurer. This is not in accordance with the technical guidelines for SOA 2012 of which the school should have a SOA management team consisting of 3 people, namely the principal, treasurer, and parents of students outside of the school committee. However, duty and authority of SOA management team continued to run according to the technical guidelines for SOA in 2012. In this case the obtained
findings in this study were the lack of school SOA fund management team. It was also found that parents did not involve directly in the management of the SOA funds. Parents in this case only involved when signing the financial statements and at meetings between the schools and parents.

Similar to the finding, a research conducted by Bekoe et.al (2013) who entitled their research “Assessing Community Participation in promoting basic education at the Akorley District Assembly (D/A) Basic School in Yilo Krobo Municipality- eastern region- Ghana” revealed that the contribution of the community towards the improvement of the school is generally low, even though some attempts have been made to improve upon teaching and learning in the school. However, the finding of Nemes’ study (2013) with the research tittled “School Committees in the context of preparing and implementation of Whole School development Planning (WSDP)” shows the upside down result. In the study, it was implied that school committees were mostly involved in the preparation, implementation monitoring and evaluation of WSDPs. In the same perspective, Flouri and Markose in Ibrahim (2012) maintained that parental involvement, through encouragement and monitoring of educational and behavioral activities conducive to successful educational outcomes, are considered to be critical factors in academic succes. For this reason, school and educators need to be aware of possible parental influences and should promote and recommend the involvement of parental attention in education.

To get the SOA fund at madrasah in Kendari both State and private madrasah needs to prepare a Budget and Spending Plan Madrasah (BSPM) based on clear and detailed inventory of all school activities and estimate the funds allocated for the needs that have been programmed, set the priority activities to be implemented in the school year concerned and perform detailed calculations utilization of SOA funds are available on each activity.

It can be concluded that in preparing the submission of SOA fund, MTs PESRI of Kendari has applied the principles of management of the school budget
revenue expenditure, namely: orderly, obedient to laws and regulations, effective, efficient, transparent and responsible. This is in accordance with the rules of education and culture minister of the republic of Indonesia Number 76 of 2012 on technical guidance and management of SOA financial report fiscal year 2013.

From the results of the study found that the use of SOA funds at MTs PESRI of Kendari were mostly allocated for the welfare of the employees. In this case, it included the payment of teachers salaries (TT and TS), spending on goods and services, tutoring, student activities, maintenance activities, activities staff, and providing facilities and infrastructures. In fact, the school had not fully used the SOA funds in accordance with the technical guidance as there were still some activities being charged fees for example the purchase of books, new admissions and student purchase sports uniforms. As for other activities such as the race of students and payment of teachers' salaries of TT and TS has been funded by the SOA.

This findings is in line with Gongera and Okoth (2013) result study on “Alternative Sources of Financing Secondary School Education in the Rural Counties of Kenya: A Case Study of Kisii County, Kenya”. Findings of the study revealed that the dominant sources of financing secondary education were; service based incomes (20%), commercial based (35%) and agricultural based (45%). Further findings revealed that earnings from this sources enhanced management in secondary schools through salary remuneration for BOG teachers, support staff and student motivation. Part of the revenue was used to purchase more teaching and learning materials and improvement of physical facilities.

In the realization of SOA funds in MTs PESRI of Kendari, the treasurer of Madrasah had managed the finances well where in the process of planning and allocation, the treasurer took into account the savings as needed, directed and controlled in accordance with the plan for the needs to support the learning
process. This suggests that in the realization of SOA funds in MTs PESRI of Kendari, the treasurer had implemented financial management as proposed by Sudrajat (2010) who stated that the activity of financial management in education including process planning, organizing, guiding, coordinating, supervising or controlling.

In reporting the use of SOA funds, MTs PESRI of Kendari had implemented the rules of education and culture minister of the republic of Indonesia number 76 year 2012 concerning the technical guidance and management of SOA financial statements in fiscal year 2013 Article III. This findings is in line with the study conducted by Abata et.al (2012). They examined the importance of financial transparency and accountability in Nigeria’s restoration. It noted that an improved public financial management and accountability environment has become crucial to better governance and performance. R. Mestry (2006) entitled his research “Financial accountability: the principal or the school governing body? also indicated several findings. The findings were first there is a perception amongst many parents, educators and principals that the principal is the accounting officer of the school and that he/she is thus accountable to the Department of Education for the school's finances. Second, in some schools the principal and the school governing bodies did not work collaboratively with each other in managing the schools' finances. Third, the SGBs are not effectively trained to manage the school's finances efficiently. Lastly, the Department of Education has no mechanisms in place to to support schools on financial issues and problems.

MTs PESRI in Kendari as one of the schools receiving the SOA funds were not immune from oversight activities. Financial supervision was carried out closer scrutiny conducted by the principal and school inspector, and inspection or audit of the SAA. The Supervision conducted in MTs PESRI of Kendari indicated the strength of the control or supervision of the stakeholders in the management of state funds. This findings is bolstered by the result findings that had been
conducted by Ma, Jun; Hou, Yilin (2009) on “Budgetting for accountability: a comparative study of budget reforms in the United States during the progressive era and in contemporary China”. This research found that in the United States, electoral accountability alone did not guarantee overall government accountability if proper budgetary institutions were absent. China's recent budget reform revealed that it was possible to develop accountability, absent open elections, but with limitations and constraints. Lessons on budgeting and accountability for other developing and transitional countries were drawn from this comparative study.

Model of transparency offered of SOA fund management at MTs Pesri is that there should be a clarity roles and responsibilities of the SOA fund team management in terms of the planning, implementation and reporting. Evaluation which come after the process of management is purposed to evaluate the result of reporting. As the evaluation has been conducted, it is then back to the first stages to be replanned. Monitoring which function to control the process of management should be conducted from the very beginning of the activity – the planning process– until the fund is implemented and evaluated. Here is the model of transparency proposed in SOA fund management.
**Conclusion**

Based on the research done by the researcher in MTs PESRI, it can be concluded that: 1) All roles and responsibilities of SOA fund management team were mostly submitted to the treasurer’s hand as the absence of SOA fund management team officially. Although the involvement of stakeholders in the SOA fund management team was fairly small but all duties and responsibilities of the management of SOA funds run smoothly and effectively. 2). The planning of SOA fund in MTs PESRI was arranged in the detailed form of budgets and spending plans of Madrasah (BSPM) based on the priority scale. The use of the SOA fund in MTs PESRI refers to BRPM set by the management team of the SOA fund, which is consist of the treasurer, principal and approved by the council board of Madrasah. The implementation of the SOA fund in MTs PESRI is based on the guidelines of the minister of education and culture of Indonesia number 76 on the technical manual use of the funds. The spending report of SOA funds is prepared and signed by the treasurer in the form of SOA fund accountability report quarter I, II, and III. These reports were acknowledged by the principal which is acknowledged by the principal and the school committee. 3). The Control of the SOA fund use involved the MTs PESRI principal (internal monitoring) and from another department such as SAA, Ministry of Education and Religious Department (external monitoring). The monitoring was only performed at the stage of implementation of SOA fund and it just merely control the documents or statements, so that the control tends to be a partial controlling (the lack of sustainable control).
References


