

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

THESIS

**Proposed to:
Submitted as a partial Fulfillment of the Requirements
For Getting Magister Degree
in Educational Management Department**



by:

**Titin Rahmiatin Rahim
NIM . Q100 110 064**

**GRADUATE SCHOOL
MUHAMMADIYAH UNIVERSITY OF SURAKARTA
2013**

CONSULTANT NOTE I

Prof. Dr. Sutama, M.Pd
First Consultant

Subject : Thesis of Titin Rahmiatin Rahim
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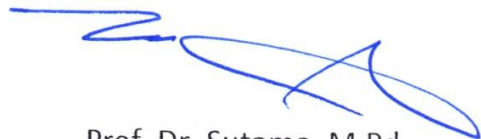
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Student Number : Q100.110.064
Departemnt : Educational management
Tittle : The Transparency of School Operational
Assistance (SOA) Fund Management at MTs
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First Consultant,



Prof. Dr. Sutama, M.Pd

CONSULTANT NOTE II

Dr. Phil. Dewi Candraningrum, M.Ed
Second Consultant

Subject : Thesis of Titin Rahmiatin Rahim
To : The Director of Graduate School
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Second Consultant



Dr. Phil. Dewi Candraningrum, M.Ed

ADVISOR APPROVED

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

Prepared by

TITIN RAHMIATIN RAHIM

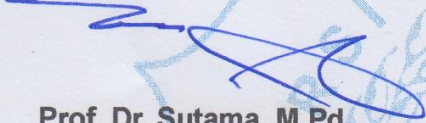
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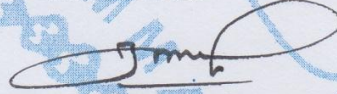
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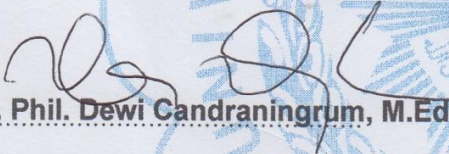
Prof. Dr. Utama, M.Pd

Other Advisers



Prof. Dr. Abdul Ngalim, M.M., M.Hum

Advisor II

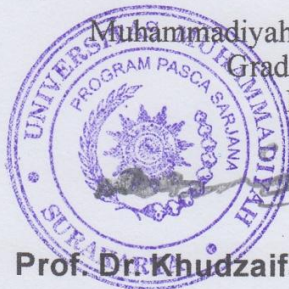


Dr. Phil. Dewi Candraningrum, M.Ed

Advisor III

.....

Surakarta, July 31st, 2013



Muhammadiyah University of Surakarta
Graduate Program
Director,

Prof. Dr. Khudzaifah Dimiyati, S.H., M.Hum.

THE STATEMENT OF THESIS AUTHENTICITY

I undersigned below:

Name : Titin Rahmiatin Rahim
Student Number : Q100.110.064
Study Program : Educational Management
Concentration : Management of Education System
Tittle : The Transparency of School Operational Assistance (SOA) Fund Management at MTs Ummusabri of Kendari

Certify that the thesis which I submit is really the result of my own work, except the quotations and summaries that everything I have explained the source, and if my pronouncement is proved incorrect one day, I am willing to accept all of the consequences.

Surakarta, 30 July 2013



The statement maker,


Titin Rahmiatin Rahim

MOTTO

- ❖ Do your own thinking independently. Be the chess player, not the chess piece.
- ❖ Learn today, lead tomorrow

ACKNOWLEDGEMENT



Alhamdulillah is an appropriate word to express her grateful thanks to Allah SWT for his never ending blessing and guidance given to the writer, so the writing of this thesis could be finished.

The writer would like to express her deepest gratitude and appreciation to the people who have ever helped her in accomplishing this research paper by giving support, advice and even the criticism.

1. Prof. Dr. Bambang Setiaji, the Rector of Universitas Muhammadiyah Surakarta who has given a variety of facilities and services in completing studies at Muhammadiyah University of Surakarta.
2. Prof. Dr. Khudzaifah Dimiyati, M. Hum, the Director of Graduate Program at Muhammadiyah University of Surakarta who has given the opportunity to the writer to continue the study.
3. Prof. Dr. Sutama, M.Pd., the Head of Educational Management Program for her policy and advice during the year of her study.
4. Both of the writer's advisors, Prof. Dr. Sutama, M.Pd as the first advisor and Dr.Phil. Dewi Candraningrum, M.Ed as the second advisor who have given guidance, support and suggestion to the writer in completing this thesis.
5. Special thanks to the principal, teachers, and students of MTs Ummusabri of Kendari for their kindness and invaluable help during her research.

6. For all her family, thank you very much for the million things you gave her both love and support.

Surakarta, 30 July

The writer,

Titin Rahmiatin Rahim

ABSTRACT

Titin Rahmiatin Rahim. Q. 100.110.064. The transparency of School Operational Assistance (SOA) fund management at MTs Ummusabri of Kendari (MTs Pesri). Thesis. Graduate School. Muhammadiyah University of Surakarta. 2013.

There were three objectives of this study. The first was to describe the clarity roles and responsibilities of SOA fund management team at MTs Ummusabri of Kendari. The second is to describe the process of planning, implementation, and reporting of SOA fund. Finally, this study is aimed to describe the control (monitor and evaluation) from the stake holders towards the SOA fund management.

It was a qualitative research using ethnography design. Methods of data collection used were observation, interviews and documentation. Data analysis was started by collecting the data, reducing data, presenting data, and drawing conclusion. Test of data validity used credibility, transferrability, confirmability and dependability.

The research revealed three main findings, namely (1) The roles and responsibilities of SOA fund 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. Although the involvement of stakeholders in the SOA fund management team was fairly small but all duties and responsibilities of the management of SOA fund run smoothly and effectively. (2) The process of planning, implementation and reporting of SOA fund management at MTs Ummusabri of Kendari 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 and the school committee. (3) 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 Control of the SOA fund used was 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 controls the documents or statements, so that the control lack of a sustainable control.

Keywords: Assistance (SOA), Management, Transparency

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