

Effectiveness of Using the School Budget Work Plan Application in Reporting Accountability of School Operational Assistance Funds

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ABSTRACT

Implementing the school budget work plan application is closely related to implementing School Operational Assistance Funds in education.. This research aims to determine the effectiveness of the School Budget Work Plan Application in reporting accountability for School Operational Assistance funds at the West Java Provincial Education Service. The research method uses a qualitative approach with descriptive analysis. Research informants using a purposive sampling technique. Data collection techniques use observation and interviews based on primary and secondary data, then credibility, transferability, dependability, and confirmability tests are carried out to validate the data. The research shows that the School Operational Assistance funds management through the School Budget Work Plan Application system can be effective based on the concept of effectiveness theory. This is demonstrated by an understanding of the School Operational Assistance funds program so that successful management of School Operational Assistance funds is achieved in an appropriate, timely manner, achieving goals and achieving absolute truth through technical guidelines at the West Java Provincial Education Office. Thus, the novelty of this research is to look at the effectiveness of transitioning the management and reporting of school operational assistance funds through the School Budget Work Plan Application system so that it can guarantee accountability in reporting funds.

Keywords: Accountability, effectiveness, school aid program

INTRODUCTION

School operational assistance funds are a government program supporting 12 years of compulsory education. According to Minister of National Education Regulation Number 19 of 2007 Concerning Management Standards, all schools at all levels of education are required to prepare School Work Plans and School Work Plans and Budgets. School operational assistance funds must be accounted for in a predetermined format in a letter of accountability. The Ministry of Education, Culture, Research and Technology of the Republic of Indonesia has issued Circular Letter No. 3826/C/PR.03.01/2022 concerning Accelerating the Use of school budget work plan application in Managing school operational assistance Funds starting 23 May 2022. The school budget work plan application is an information technology system that distributes school operational assistance funds according to budget plans and implementation up to national accountability.

Implementing the school budget work plan application is closely related to implementing School Operational Assistance Funds in education. Schools usually have difficulty managing their school operational assistance funds. However, the school budget work plan application was created to make it easier for all schools to manage school operational assistance funds transparently. School budget work plan application is mandatory for education units to manage school operational assistance funds so that reporting is accountable and transparent. If the school work plan is integrated with the school budget work plan application and is done correctly, it will result in better management in the education unit. As a result, school school operational assistance funds will need help. Several obstacles will be experienced, one of which is that school operational assistance funds must be received on time as targeted.

Several things need to be considered if school operational assistance funds are channeled to the school account on time: Using the account correctly, writing the account correctly, changing the school account

wisely, and reporting the use of school operational assistance funds in a disciplined manner. The background to this problem is related to the importance of school budget work plan application as a method to support the implementation of school management through school work plans. The problems usually start from the need for proper school management in preparing school budget work plan applications. School operational assistance funds should be used to ease the burden on children responsible for education costs. However, there is often abuse in using school operational assistance funds, and many even deviate from technical guidelines.

With the existence of the school budget work plan application, the education unit hopes that the management of school operational assistance funds will be appropriately on target, spending will be by use and needs, and school operational assistance funds will be managed responsibly and transparently so that they can be effective and efficient in school operations. In this case, school principals must be able to implement a school work plan with a school budget work plan application to manage school operational assistance funds in an accountable and transparent manner (Yulyanti et al., 2022).

Apart from that, the role of leadership is very crucial (Maruapey et al., 2023; Niswaty et al., 2019; Rifdan et al., 2022), so that leadership involvement can influence the continuity of school operational assistance funds which are carried out well (Dahlia et al., 2021; Hidayat et al., 2019; Ngaba, 2017). So it will become a legal framework for implementing financial governance which can increase accountability in fund management. Apart from that, transparency in the management of school operational assistance funds can increase accountability in managing educational unit budgets (Haniatun et al., 2022).

Based on the description above, it can be seen that the effectiveness of using the activity plan and school budget application can guarantee accountability and transparency in the management of school operational assistance funds in the West Java provincial education office so that solving problems can be carried out comprehensively between disbursement of funds and reporting using the system. The application of activity plans and school budgets can guarantee transparency and accountability. This research aims to determine the effectiveness of using the school activity plan and budget application system in reporting accountability for school operational assistance funds. The flow for managing education unit budgets using the school budget work plan application can be seen in the following figure 1:

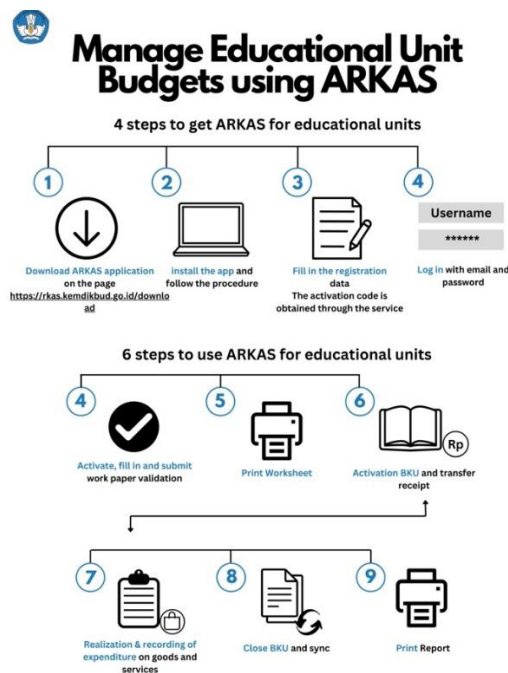


Figure 1. Manage the school budget work plan application education unit budget

Thus, referring to the results of observations, it can be said that this research is fundamental to carry out because there are several findings based on the results of monitoring and evaluation carried out by the government through the regional branch heads for Region Two, it can be seen that there are still many educational units that use school operational assistance funds which are still not by intended, and not by existing technical instructions.

METHOD

The research method uses qualitative methods combined with descriptive analysis based on effectiveness theory. This method is used to describe the level of effectiveness in using records qualitatively to make it easier for researchers to find out in-depth regarding accountability in the use and reporting of school operational assistance funds. Research informants are based on determining informants using the *purposive sampling technique* consisting of critical informants, namely the Head of Region II Branch of the West Java Provincial Education Service. The primary informants consisted of two school principals: the principal of SMKN 4 Bogor City and the principal of SMK Tri Dharma 3 Bogor City. Supporting informants are treasurers, committees, operators, and students receiving school operational assistance funds at SMKN Kota 4 Bogor and Vocational School Tri Dharma 3 Bogor City. The data collection technique uses observation based on observations and in-depth interviews based on primary data and secondary data. The credibility test is carried out to obtain the level of confidence in the data obtained, so the credibility test is carried out in several stages, including conducting regular observations, discussions with co, and checking and re-checking with subordinates and superiors to determine the correctness of the data that has been obtained relating to management. School operational assistance funds are distributed through the school activity plan and budget application system. Then, transferability testing is carried out by providing a systematic, detailed, and precise description of the management of school operational assistance funds through the activity plan and school budget application system so that the validity of the data obtained with the predetermined number of samples can be known. The next stage is defendability testing, which is intended to determine the correctness of the researcher conducting research in the field. This is then continued with the involvement of external parties, namely by carrying out a guidance process so that it can be seen that there is an audit in the research process so that decisions can be made based on the results of the research that has been carried out. The final stage is confirmability testing, which is intended to test the research results based on the research process carried out regarding the management of school operational assistance funds through the application system for activity plans and school budgets in the government, head of the West Java Regional Two Branch Office. Testing the validity of the data was carried out to validate data on the effectiveness of using the school budget work plan application in reporting accountability for school operational assistance funds (Harahap, 2020).

RESULT AND DISCUSSION

Based on the observations based on primary and secondary data, it can be seen that before the government introduced the School Budget Work Plan Application in education units, schools were still reporting school operational assistance funds in the manual letters of accountability forms. This resulted in a very high administrative burden; reporting in manual form could have been more effective. Moreover, it could be more efficient because it takes time and energy. The impact is that the Education unit will spend time and energy making reports. Their job is to educate children and monitor teachers. Therefore, the existence of a school budget work plan application can reduce the burden on teaching staff to make reports manually. So, it focuses more on developing the nation's children. The planning and reporting system is automatically integrated into a single application, reducing the burden on school administration. The application of a school budget work plan can be understood as a system of management, budgeting, implementation, administration, and responsibility for funds supporting school operations by the Ministry of Education and Culture management to create more favorable conditions for educational managers. The interviews conducted in this research are in line with the concept of effectiveness theory according to

Sutrisno (2017), which says five components can measure effectiveness: understanding the program, right on target, on time, achieving goals, and real change.

Understanding The Program

Based on the results of the interview, it can be concluded from the results of research regarding program understanding variables that the application of activity plans and school budgets is used to determine the extent to which educational units know about their use in reporting school operational assistance funds within the Region II Branch Office of the West Java Provincial Education Service. The first dimension of effectiveness in reporting accountability for school aid funds within the Regional Office Branch Office II of the West Java Provincial Education Service is: Understanding the program, application of activity plans and school budgets is the School Budget Work Plan Application, an electronic-based innovation created by the Ministry of Education, Research and Culture technology for checking and reporting the use of operational assistance funds for educational units at the national level. Apart from that, with this system, the government, through the relevant agencies, can see the track record of the use or expenditure of educational unit school operational assistance funds, especially online spending.

Apart from that, based on the results of interviews, data was obtained showing that school principals, operators, and treasurers need to know about understanding the program. This is a competency requirement for service branch heads. Then, school operators must have operational technical skills in implementing activity plan applications and school budget plans. Discipline is an important thing that needs to be applied in each educational unit to use school operational assistance funds to create accountable reporting and allocations that are by technical guidelines.

Being On Target

Based on the results of an interview with the Head of the Region II Branch of the West Java Provincial Education Service, he explained that, as a rule, it should be right on target because it is for school operations, even though there are several name changes as a form of improvement, in my opinion the principle must be right on target because to be a form of resolution, what has been a problem in school operations, more precisely, such operational financing is by applicable instructions and techniques.

Being On Time

Reporting of school operational assistance funds through the activity plan and school budget application system in the Education Unit has collected reports promptly, as explained by the Head of the Region II Branch of the West Java Provincial Education Service, who said that so far, yesterday was the last time for reporting using The school activity plan and budget application system was in phase 1 for 2023 yesterday. Thank God, for region II of the West Java Provincial Education Service for the Vocational High School level with a total of 5 State schools and 97 Private schools with a total of 102, only 2 schools were late in submitting their reports, meaning it could be said that it was close to 99%, almost close to 100%. Because it is called being late, you may need help understanding everything about the application. It is expected to be late, but in the end, you can still catch up. The findings in the field of this delay are related to human resources, which is that not all operators or treasurers can master the application system for activity plans and school budgets because those who are operators and treasurers are primarily teachers. Perhaps they need the administration knowledge. Get it at school or lecture like that. So, of course, they also have to learn from the beginning again. Human Resources must be prepared early, meaning that technical guidance activities must be added to adapt quickly to application developments or information developments.

Achieving Goals

The results of interviews with several informants to obtain data regarding the achievement of objectives, where the informants were explained by the school principal and school treasurer, who said that transparent is transparent have always been because the principle of managing school operational assistance

funds is one of transparency, very efficient effective is clearly very effective because it is by the school's needs, accountability is clear, because every use will be monitored from the center through the application of activity plans and school budgets, meaning that with the application of activity plans and school budgets the school is getting closer to the goal of achieving the principles of using funds. Accountability, efficiency, transparency, effectiveness, and flexibility will all be fulfilled.

This is a different point of view; if the application for activity plans and school budgets is a usage report application, it only lists the expenditure plan for the time it has been used so much. Then it has been used less, right? It is different globally if it is a letter of accountability, right? Proof of responsibility for shopping still has to have a letter of responsibility for proof, not just for use; the rest is left like that, but the letter of responsibility is for the evidence. When has it been used? If, for example, the school budgeted to buy a laptop at a planned price of 10,000,000, then it turned out that only 9,900,000 was spent with 100,000 remaining; where is the proof? So, the letter of responsibility is for that evidence. Then, in reporting school operational assistance funds, the principle of reporting school operational assistance funds through the application of activity plans and school budgets has gone further and has been effective for reporting school operational assistance funds. When compared with the reporting of school operational assistance, which is still in the form of a letter of responsibility, yes, because alai in the country must be appropriate, the money spent must be by the expenditure, everything must be non-cash so that technical instructions create reporting and minimizes errors of non-compliance with instructions and technical.

Real Change

Based on the results of an interview with the head of the Region II branch of the West Java Provincial Education Service, he said that first, the principles of using school operational assistance funds are getting closer to perfection in terms of accountability, transparency, efficiency, and effectiveness and flexibility. Second, to be honest, schools feel that it is easier in terms of accountability because they no longer need to open the ABCD application, which in the past may have included many applications, now they have been unified. In fact, according to information, the application for activity plans and school budget plans is already connected to the Regional Development Information System, so I am sure and indeed I am sure that the school will be very helpful. Then, one of the informants as an Operator said that there were a lot of changes, but what I really felt was related to faster reporting too. Now it's good because every year or every few months new versions appear. This was further confirmed by the school principal who said that there had indeed been a slight change regarding the reporting, so that in the past the accountability letter was sometimes not in the same order, but now it is in the correct order because it is recorded in the activity plan application and the school budget plan, making it easier for the education unit to use school operational assistance funds. Because the principle of reporting must be measurable and transparent. Returning to who is reporting it, according to the system, let alone based on the application, it should be more reliable, measurable, and transparent; the aim is in that direction from reporting.

Research results regarding the effectiveness of the school budget work plan application in reporting accountability for school aid funds within the Region II Branch Office of the West Java Provincial Education Service. For more transparent reporting of School Operational Assistance, the School Budget Work Plan Application is a response by the government to provide solutions to problems or findings. With this School Budget Work Plan Application, irregularities related to reports of School Operational Assistance funds can be minimized so far. Through Sutrisno theoretical concept, it can be seen that five indicators influence the effectiveness of a program, namely understanding the program, being on target, being on time, achieving goals, and real change. For the use of the School Budget Work Plan Application, there is suitability for the dimensions of effectiveness so that there are development aspects in the research results. Research on the Effectiveness of Using the School Budget Work Plan Application in Reporting Accountability of School Assistance Funds in the Region II Branch Office of the West Java Provincial Education Service. It is hoped that it can provide additional knowledge regarding the concept of the Effectiveness of Using the School Budget Work Plan Application in Reporting Accountability for School Operational Assistance Funds to minimize deviations and also increase transparency in the use of budgets within the Region II Branch Office

of the West Java Provincial Education Service.

Thus, the concept of effectiveness of the use of the School Budget Work Plan Application in School Assistance Fund Reporting Accountability is because, in practice, there is involvement from the government, so this research is expected to be useful and can provide recommendations as input for consideration as well as providing useful thought contributions for parties. Government, regarding issues relating to the Effectiveness of Using the School Budget Work Plan Application in the Accountability of Reporting School Assistance Funds within the Regional Office Branch Office II of the West Java Provincial Education Service.

Discussion

Understanding The Program

Understanding of the program in using school budget work plan application can be said to be quite good because, based on the results of an interview with the head of the Region II Branch of the West Java Provincial Education Service, he said that the Education Unit in this region has been able to apply the use of school budget work plan application in reporting school operational assistance funds, it is good because it has been provided with socialization and training so that they can adequately understand the workflow of the school budget work plan application system, however, when the school budget work plan application system undergoes an upgrade to the latest version, it can be found that several operators experience problems such as a lack of understanding of the application of the school budget work plan application system with the latest version. In this case, the School Budget Work Plan Application is an electronic-based innovation created by the Ministry of Education and Culture to check and report using school operational assistance Funds for Education Units at the National level. Apart from that, with the school budget work plan application, the government, through related agencies, can see the track record of the use/spending of school operational assistance funds from Education units, especially online spending. However, many educational units still need to improve using school budget work plan applications. By what is analyzed, the program understanding theory of program understanding is a field of study that studies how humans understand and comprehend computer programs. Experts and researchers in this field have developed various theories and approaches to understand the cognitive psychological aspects and thought processes involved in understanding programs. Apart from that, based on the interviews, data was obtained that school principals, operators, and treasurers need to know about and understand the program. This is a competency requirement for the Head of the service branch. Then, school operators must have operational technical skills in school budget work plan application applications. Discipline is an important thing that needs to be implemented in each education unit to use school operational assistance funds to create accountable reporting, and the allocation is by technical guidelines.

Being On Target

Right on target in the school budget work plan application measures effectiveness in the Accountability of Reporting School Assistance Funds in the Regional Office Branch Office Region II of the West Java Provincial Education Service. It can be said to be good. This is proven by the accuracy of use and reporting on the school budget work plan application system. Apart from that, there is target accuracy in improving the quality of educational units, which increases the reporting of school operational assistance funds quickly and accurately. This right target is a significant indicator. The Ministry of Education and Culture, Research and Technology publishes the school budget work plan application application for education units so that its use is in line with targets. This aligns with research results that state that reporting school operational assistance funds is carried out based on a system so that the reporting can be carried out precisely and accurately (Ariyanto, 2020).

Being On Time

The timely use of the school budget work plan application has gone well; this is proven by the conformity of implementation and reporting times with the plans that have been determined. According to the informant, namely the Principal, a target or time limit is set for educational units to make school operational assistance reports. The first thing to pay attention to is the suitability of the implementation time to the plan set. To improve the quality of school operators in mastering information technology. They can also develop their quality of technological knowledge and make monitoring and evaluation easier. This aligns with research results, which state that school operational assistance funds are received and reported within a quarter (Rosdiana et al., 2021).

Achieving Goals

The achievement of the objectives in using school budget work plan application can be said to be good; this is proven by the suitability of use with the objectives of the school budget work plan application program, namely making it easier for Education units to report school operational assistance and reducing the number of Education units that make reports that are not by school budget work plan application or not by their designation. Then, create reporting using technical instructions, and minimize errors or inconsistencies with technical guidelines. In terms of indicators of achieving the goal, the informant stated that the education unit felt that it was made more accessible by the school budget work plan application, apart from the allocation of school operational assistance funds, which had been regulated in the applicable technical guidelines, reporting which was required to be timely also made the education unit more disciplined. According to the informant's explanation above, it can be concluded that the effectiveness of using the school budget work plan application in reporting accountability for school aid funds within the Region II Branch Office of the West Java Provincial Education Service. This is intended so that the facilities created are mandatory for use by education units; of course, this is by the technical guidelines created. The school budget work plan application program, aims to make it easier for Education units to report school operational assistance and reduce the number of Education units that make reports that do not comply with the school budget work plan application or do not comply with their designation in a transparent, effective, efficient, and accountable manner.

Real Change

The rental change in the use of school budget work plan application can be said to be good because school budget work plan application is a transformation in manual use and reporting, which takes a very long time to become electronic, which is flexible and provides clarity in terms of use and reporting. In this case, the change after the school budget work plan application program for education units is the convenience education units receive. Regarding indicators of real change, it can be said that the school budget work plan application program provides positive results that benefit educational units because educational units can find it more accessible and helped by this program.

Based on the analysis results, the dimensions in the outstanding category are right on target, on time, achieved goals, and achieved real change. In the right target dimension, the school budget work plan application program is a breakthrough that can support the validity of budget use and reporting on budget use of school operational assistance funds so that there is conformity between budget use plans and budget use reporting. In the timely dimension, it can be seen that the school budget work plan application program is one of the supporting tools in reporting the use of school operational assistance budget funds because, with the existence of the school budget work plan application, Education units can be more time efficient in reporting school budgets, so that reporting on budget use carried out through the school budget work plan application system can be completed more quickly. Moreover, it is quickly verified by the center compared to manual reporting, which takes longer. In terms of achieving the goal, it can be seen that the school budget work plan application program is a new process service innovation to make it easier for education units to report the use of school operational assistance funds so that it is in line with the goals and expectations of

the Ministry of Education and Culture regarding more accountable and transparent reporting of school operational assistance funds in budget use. The dimensions of real change, it can be seen that the school budget work plan application program is a solution in reporting the use of school operational assistance funds, which was previously only done manually through a letter of accountability to reporting that is done in a systemized manner so that it can be more accountable and transparent and makes reporting easier on the use of school operational assistance funds.

Meanwhile, the dimension in the poor category based on the analysis results is in the program understanding dimension. In the dimension of program understanding, it can be seen that reporting on the use of school operational assistance budget funds through the school budget work plan application system is good; however, because this system frequently changes, it can result in education unit operators having to learn from the start regarding the use of the school budget work plan application system with its latest version, so this becomes an obstacle in using the system. School budget work plan application although training and socialization on the use of the school budget work plan application system have been carried out, not all operators or people in charge of the school budget work plan application program can understand it thoroughly, and it takes longer to understand the school budget work plan application system with its latest version. Upgrading the school budget work plan application system to the latest version can result in adjustments to laptops/computers that support its use. In contrast, not all schools can quickly adjust to the need for computer/laptop equipment.

Based on the analysis of dimensions related to improving the quality of public services above, it can be concluded that the school budget work plan application, an innovation from the Ministry of Education and Culture, can be said to be one of the innovations that can improve the quality of school budget reporting. In this way, by and large, the school budget work arrange application program within the Territorial Office Department Office Locale II of the West Java Common Instruction Benefit has been compelling based on the ease, speed, and common sense that can be given and the utilize of innovation that bolsters its utilize, it can be said that school budget work arrange application will increment Finance Reporting Accountability School Help within the Territorial Office Department Office Locale II of the West Java Common Instruction Benefit. Typically, in line with inquiries about comes, which state that responsibility can be seen from realizing and announcing satisfying commitments in declarations of executing the school operational help support (Julantika et al., 2017). As well as the viability of the school budget work arrange application program in making strides in the quality of administrations within the Territorial Office Department Office Locale II of the West Java Common Instruction Benefit, it is fundamental to carry out socialization in each program. Socialization can provide information for every community participating in every program launched by the government, so in supporting the delivery of adequate socialization, good collaboration is needed from every stakeholder (Smith & Akib, 2015; Syarifuddin et al., 2021; Wahyudin et al., 2023). In other words, the involvement of stakeholders has the potential to influence the accountability and efficiency of managing school operational assistance funds (Yusra et al., 2021).

In practice, several obstacles still need to be corrected regarding using the school budget work plan application system in reporting the school operational assistance budget results. Hence, the school budget work and plan application program must remain optimal. These obstacles include the government not providing optimization in socialization and training, both before and after the launch of the latest version of the school budget work plan application system, and not being optimal in carrying out training periodically for at least three months so that management is better. Then, there is no uniform understanding from those responsible for school operators in implementing the latest version of the school budget work plan application system and the government's readiness to check the availability of devices that support the use of the latest version of the school budget work plan application. The launch of the school budget work plan application system has not been optimal because the government or related agencies still need to fully ensure each school has a treasurer who can operate the school budget work plan application system. After all, based on findings in the field, many operators still have the same duties in school work. The optimal management of the school budget work plan system is due to the ability of the school treasurer to operate the school

budget work plan application system so that the education unit can immediately make a report after the budget is used.

CONCLUSION

The research results show effectiveness in using the school budget work plan application to report accountability for school operational assistance funds at the Region II Branch Office of the West Java Provincial Education Service. This is proven based on measuring the theory of effectiveness. Namely, the understanding of the program in using the school budget work plan application is good because the Education Unit can report school operational assistance funds through the school budget work plan application; it is appropriate based on the results of directions in socialization and training. The correct target in using the school budget work plan application is good because recipients are suitable. School operational assistance funds and reporting so that there are no irregularities in the distribution of school operational assistance funds, timely use of school budget work plan application is good as evidenced by the accuracy of the Education Unit in using and reporting and school operational assistance, achieving the objectives in using school budget work plan application is good because school operational assistance funds are distributed to students who by the requirements so that there is an equal provision of educational opportunities for disadvantaged groups. Fundamental changes in the use of school budget work plan applications are good because there is a transformation in the use and reporting of school operational assistance funds electronically to clarify the use of the budget, which can be accounted for correctly in school operational assistance fund management.

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