

Improving the Management of School Operational Assistance (SOA) Grants Through Expenditure Governance

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Abstract

School Operational Assistance (SOA) is a government program that provides funding for personnel operational costs for basic education units as implementing compulsory learning programs. The SOA program policy, programmed in elementary and junior high schools, is one form of policy implementation with the aim of equity and improving the quality of basic education. Therefore, SOA funds must be managed properly and carried out orderly and responsibly. The management of SOA funds is the principal's responsibility, assisted by the SOA Treasurer. However, in practice, there was a misappropriation of SOA funds. The misappropriation of SOA funds was found to several factors that lead to the achievement of the objectives of managing funds have not been achieved, including planning aspects, implementation aspects, and accountability aspects. In the implementation aspect, it was found that, basically, all use of the budget was in accordance with the technical guidelines. Still, the lack of socialization among parents caused many parties to misunderstand the problem of SOA funds, even though socialization is a very important stage in determining the success and smooth implementation of the program. In accountability, not a few schools have difficulty compiling financial reports because not all schools have competent personnel in their fields. Furthermore, in the 2021 Supreme Audit Agency's (BPK/*Badan Pemeriksa Keuangan*) audit report, there are findings obtained by Supreme Audit Agency, one of which is that there are weaknesses in the administration and accountability of School Operational Assistance funds (SOA) in Tojo Una Una, Central Sulawesi, Indonesia. Therefore, it is necessary to do service in the form of socialization related to the administration of the SOA Fund Treasurer, which will be framed in an effective communicative and relaxed manner so that it can provide a stimulus to participants so that they can comprehensively understand administrative technicalities in accordance with the latest developments in the Regulation of the Minister of Internal Affairs No. 24 of 2020 concerning administration for the management of SOA grants.

Keywords

Management of School Operational Assistance, Administration of the treasurer of SOA funds, Expenditure Governance.

1. Introduction

School Operational Assistance (SOA) is a government program that provides funding for personnel operational costs for basic education units and the implementation of compulsory learning programs. The SOA program policy programmed in elementary and junior high schools is one form of policy implementation with the aim of equity and improving the quality of basic education. Therefore, SOA funds must be managed properly and carried out in an orderly and responsible manner.

The management of SOA funds is the principal's responsibility, assisted by the SOA Treasurer. However, in practice, there was a misappropriation of SOA funds. It showed that the management of SOA funds has not been fully effective because several factors that lead to the achievement of the objectives of managing funds have not been achieved, including 1) planning aspects, 2) implementation aspects, and 3) accountability aspects. In the implementation aspect, it was found that all use of the budget was in accordance with the technical guidelines. Still, the lack of socialization among parents caused many parties to misunderstand the problem of SOA funds, even though socialization is a very important stage in determining the success and smooth implementation of the program. In accountability, not a few schools have difficulty compiling financial reports because not all schools have competent personnel in their fields (Schillemans & Bovens, 2011; Bibu & Ghanim, 2018). Furthermore, in the 2021 BPK's audit report, there are findings obtained by the Supreme Audit Agency, one of which is that there are weaknesses in the Administration and Accountability of School Operational Assistance Funds or commonly called SOA funds (Scott, 2018; Zhang & Tsang, 2021).

Therefore, to improve technical capabilities and skills in the management of SOA Funds, especially related to the Administration of the SOA Fund Expenditures, it is necessary to do a service in the form of socialization related to the administration of the SOA Fund Treasurer, which will be framed in an effective communicative and relaxed manner so that it can provide a stimulus to participants so that they can comprehensively understand the technical administration in accordance with the latest developments in the regulations/laws of the Minister of Home Affairs No. 24 of 2020 concerning Administration Management of SOA grant grants.

2. Literature Review

2.1 Management of SOA Funds

Management of Regional Government SOA Funds is regulated based on the Minister of Home Affairs Regulation No. 24 of 2020. In the regulation, school financial management is defined as a part of education financing activities, which as a whole requires the ability of schools to plan, prepare school financial budgets and develop RAPBS, implement a financing report that places income and expenditure money in columns that are side by side, knowing the actual budget and being accountable for it as a whole. Effective monthly reports to the Education Office, Regional Financial Administration Agency or Regional Financial and Asset Management Agency.

Moreover, Article 11 of Chapter 3 of the Regulation of the Minister of Home Affairs No. 24 of 2020 specified the Duties and Authorities of the Person in Charge of the SOA fund to prepare and submit RKAS to the Head of SKPD; to take actions that result in expenditures at the expense of the SOA Fund budget; to implement the SOA Fund budget at the state Satdikmen, state

Satdiksus, or state Satdikdas they lead; to perform tests on invoices and order the payment of SOA Funds; to enter into ties/cooperation agreements with other parties within the stipulated SOA Fund budget limit; to verify the receipt and expenditure of SOA Funds; to examine and sign the income and expenditure reports submitted by the SOA Fund Treasurer every month; to report receipts and expenditures of SOA Funds every semester to PA through PPK-SKPD; to report the recapitulation of the realization of the use of SOA Funds at each stage of distribution; to sign a statement of absolute responsibility for the SOA Fund; to sign a recapitulation of the purchase of regional property from the SOA Fund; to report regional property from the SOA Fund to PA through PPK-SKPD; to shift spending on the RKAS based on the approval of the school committee; to supervise the implementation of the SOA budget which is their responsibility; to carry out other duties in accordance with the provisions of the legislation.

Meanwhile, Article 13 of Chapter 3 of the Minister of Home Affairs Regulation No. 24 of 2020 specified the Duties and Authorities of the SOA Fund Treasurer to receive and save money for distribution of SOA Funds; receive and keep proof of distribution of SOA Funds; record receipts and expenditures of SOA Funds in the general cash book and supporting cash books; pay for purchases from the SOA Fund; receive and keep evidence of accountability for the SOA Fund; submit the general cash book and SOA Fund subsidiary cash book every month; prepare and prepare reports on the realization of receipts and expenditures of SOA Funds every month; compile and prepare reports on the realization of the use of SOA Funds every semester and/or remaining SOA Funds; compile and prepare reports on the recapitulation of the realization of the use of SOA Funds at each stage of distribution; prepare a letter of absolute accountability for the SOA Fund; compile a report on the recapitulation of the purchase of regional property from the SOA Fund; prepare a report on regional property from the SOA Fund; collect and deposit taxes in accordance with the provisions of the legislation.

In relation to SOA Fund Grant Accountability, According to the Regulation of Ministry of Home Affairs No. 24 of 2020, Article 58 states that the accountability of SOA Fund grants includes reports on the use of SOA Fund grants; a statement of responsibility stating that the grant received has been used NPHD appropriately, and complete and valid proof of expenditure.

2.2 General Cash Book

The General Cash Book is used to record all financial transactions, both money inflows and outflows, meaning that each transaction must pass through the General Cash Book (BKU), the following is an example of the SOA Fund General Cash Book format:

General Cash Book (GCB) Format							
Month	:	..... (1)					
School name	:	..... (2)					
Village	:	..... (3)					
Sub	:	..... (4)					
Regency	:	..... (5)					
Province	:	..... (6)					
No	Date	Account Code	No. of evidence	Description	Reception	Expenditure	Balance
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)

GCB Balance	is (7)
..... (1)	
Consist :	
of	
Cash :	.... (8)
Balance	
Bank :	.... (9)
Balance	
Knowing, Head of Education	....., ..... (11)
Unit (10)	SOA fund treasurer
.....
EIN.	EIN.

2.3 Cash Helper Book

The Cash Helper Book is used to record the receipt (inflow) of money and is also used to record the expenditure (outflow) of the receipt of money deposited into the cash treasurer of the SOA fund. The following is an example of a cash subsidiary ledger format:

Cash Helper Book Format							
Month	: (1)						
School name	: (2)						
Village	: (3)						
Sub	: (4)						
Regency	: (5)						
Province	: (6)						
No	Date	Number GCB	No. of evidence	Description	Reception	Expenditure	Balance
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Knowing,	....., ..... (8)						
Head of Education Unit (7)	SOA fund treasurer						
.....						
EIN.	EIN.						

2.4 Bank Helper Book

The Bank Helper Book is used to record the receipt (inflow) of funds from the Proxy of the State General Treasurer (BUN) or other parties in the bank account of the expenditure treasurer and is also used to record expenditures in the bank account of the expenditure treasurer (outflow)

of state expenditure. The following is an example of the format in the SOA fund bank subsidiary ledger:

Bank Helper Book Format							
Month	:	..... (1)					
School name	:	..... (2)					
Village	:	..... (3)					
Sub	:	..... (4)					
Regency	:	..... (5)					
Province	:	..... (6)					
No	Date	Number GCB	No. of evidence	Description	Reception	Expenditure	Balance
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Knowing, Head of Education Unit .....					..... (8)		
					SOA fund treasurer		
.....						
EIN.					EIN.		

2.5 Tax Helper Book

The Tax Assistant Book is used to record the inflow of tax money and is also used to record the outflow of taxes received and will be deposited by the expense treasurer. The following is an example of the SOA fund tax subsidiary book format:

Tax Helper Book Format							
Month	:	..... (1)					
School name	:	..... (2)					
Village	:	..... (3)					
Sub	:	..... (4)					
Regency	:	..... (5)					
Province	:	..... (6)					
No	Date	Number GCB	No. of evidence	Description	Reception	Expenditure	Balance
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Knowing, Head of Education Unit .....					..... (8)		
					SOA fund treasurer		
.....						
EIN.					EIN.		

2.6 Shopping Object Details Help Book

Details of SOA Expenditure Objects are one of the administrative forms of SOA fund accountability reports that must be prepared by the SOA Treasurer. The following is an example of a shopping object detail book format:

Shopping Object Details Help Book Format					
Month	:	.....	(1)		
School name	:	.....	(2)		
Village	:	.....	(3)		
Sub	:	.....	(4)		
Regency	:	.....	(5)		
Province	:	.....	(6)		
Account Code and Name	:	.....	(7)		
Budget	:	.....	(8)		
Date	Number GCB	Description	Relation	Amount	The remaining budget
(11)	(12)	(13)	(14)	(15)	(16)
Knowing,				.....,	.....
Head of Education Unit	..... (9)			(10)	
				SOA fund treasurer	
.....			
EIN.				EIN.	

3. Methods

The approach that will be taken in the implementation of service activities is through an explanation of the management of the SOA fund treasurer and the person in charge, who is none other than the principal of each school in the Tojo Una Una, the duties and authorities of the SOA fund treasurer based on the latest regulation, Regulation of the Minister of Finance No. 59 /PMK.03/2022 Regarding Procedures for Registration and Elimination of Taxpayer Identification Numbers, Confirmation and Revocation of Taxable Entrepreneurs as well as Withholding and/or Collection, Depositing and Reporting Taxes for Government Agencies which come into effect from May 1, 2022, until now, basic understanding taxation, as well as things that need to be deducted by the treasurer of SOA funds and more specifically Value Added Tax or often, referred to as VAT, PPh Article 21 regarding personal tax deductions, PPh article 22 regarding discounts on the purchase of goods, PPh article 23 especially deductions on rent and also withholding on Income Tax Article 4 paragraph 2 me regarding the lease of land and buildings or the transfer of rights to land and buildings so that local government officials, especially treasurers and those in charge of SOA funds can know and understand the importance of tax administration within the government apparatus. In addition to the presentation, there is also a dialogue. Through a dialogue approach, the communication that occurs will be two-way. So, it is hoped that the team will be able to find out more about the problems or obstacles faced by the SOA Fund Treasurer. After that, the service team will explain technically the details of calculating and withholding Value Added Tax or often referred to as VAT, PPh Article 21 regarding personal tax deductions, PPh

article 22 regarding discounts on the purchase of goods, PPh article 23, especially deductions on rent and also deductions regarding income tax. Article 4 paragraph 2 regarding the lease of land and buildings or the transfer of rights to land and buildings.

The target of this service is the transfer of knowledge possessed by the service team in the duties and authorities of the SOA fund treasurer in the field of accounting, taxation knowledge, especially taxation in the SOA fund environment so that all treasurers can know the duties and authorities and what must be recorded by the SOA fund treasurer (Shahan et al., 2021; Kalbarini, 2018; Romzek & Dubnick, 2018). Reporting and publication of the results of activities is a series of service activities, and reporting on the implementation of activities is a form of accountability for the service team. The publication will be done by writing scientific papers in scientific media.

3.1 Preparation Stage

The preparation stage for community service activities was carried out on July 17, 2022, preceded by communicating via zoom with the Regional Apparatus Organization (OPD) in the Tojo Una Una Regency Government, namely, the Financial Management Agency (BPKAD). Through this communication, the Tojo Una Una Regency BPKAD conveyed to the service team the problems that were happening to the local government and information regarding the findings from the 2021 BPK Audit Results Report regarding administrative problems for the SOA fund treasurer. There were also many SOA fund treasurers making tax cuts but not reporting taxes at the ministry of the finance tax office. From these findings, the service team got an overview of the focus points to which knowledge transfer would be carried out. The service team then formulated a proposal and submitted a request for willingness to the Regional Financial and Asset Management Agency and the Youth and Sports Education Office in Tojo Una Una; in this case, the local government of Tojo Una Una greatly appreciates the request of the service team. This willingness has been stated orally by the head of the Accounting Division of BPKAD Kab Tojo Una Una, which will be followed by written submission.

3.2 Implementation Stage

The activity will be held on Tuesday, July 19, 2022, at 09.00-finish WITA Time Zone; the activity takes place offline on Jl. Yos Sudarso, No. 5 hall of the Tojo Una Una Regency Education, Youth and Sports Office. The activity was carried out while still prioritizing health protocols to prevent covid-19. The activity begins with a pre-test for the participants and ends with a post-test in the form of quiz games at the end of the activity; this aims to evaluate the participants' understanding before and after the transfer of knowledge and is also carried out in the form of ice-breaking activities. The questions presented in the pre-and post-test games contain basic material on the administration of SOA funds taxation, with a total of 20 multiple choice questions for the pre-test in the form of a google form and also hardcopy for participants who do not have a data package and/or do not have a smartphone, and 20 questions for the post-test wrapped with the concept of fun using online games, after that the participants with the three highest scores will get prizes from the service team.

The material presented was material Regarding the tax administration of SOA funds. The contents of this material explain the duties and authorities of the SOA fund treasurer in accordance with the latest regulations, as well as an explanation of Value Added Tax or often referred to as VAT, PPh Article 21 regarding personal tax deductions, PPh article 22 regarding

discounts on purchases of goods, PPh article 23 especially deductions for rent and also deductions regarding Income Tax Article 4 paragraph 2 regarding the lease of land and buildings or the transfer of rights to land and buildings. The following is the documentation of activities in the Office of Education, Youth and Sports hall in Tojo Una Una Regency.



Figure 1. Opening of Activities



Figure 2. Atmosphere During Activities

3.3 Evaluation Stage

After the activity was completed, on August 6, 2022, the service team evaluated the activity by comparing the results of the pre and post-test participants. Then the results were communicated with the Tojo Una Una BPKAD for follow-up planning for the next activity (Andrew & Baker, 2020). Pre and post-tests were tested using the Compare Means Paired-Sample T-Test analysis with the statistical analysis to ol (Statistical Package for the Social Sciences) SPSS, because the data came from the same subject.

4. Result and Discussions

4.1 Respondent Characteristics

This service activity was attended by 75 participants who came from the Treasurer and the Principal or the person in charge of the SOA funds for each school in the Tojo Una Una Regency, along with the participant data presented in the form of a diagrams (Figure 3; Figure 4; Figure 5).

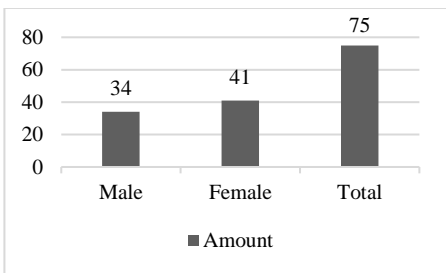


Figure 6. Respondents by Gender

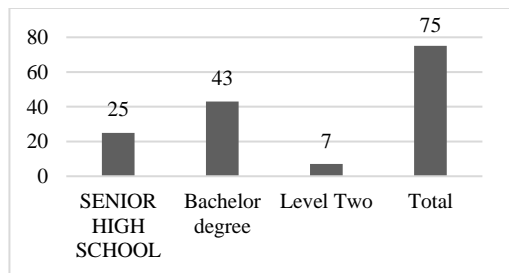


Figure 7. Respondents Based on Education Level

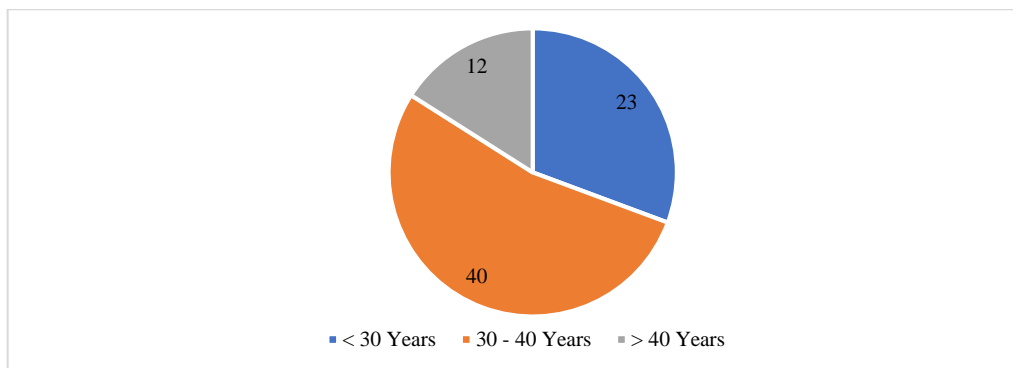


Figure 8. Respondents by Age

Based on the gender diagram, it can be seen that most of the respondents who participated in this activity were women, namely 54.7%, or 41 people, and male participants were 34 people or 45.3%. Based on the Age Chart, most of the respondents are aged 30-40 years with a percentage of 40%, less than 30 years old by 23%, and over 40 years by 12%. Based on this data, it can be seen that most of the inventory managers are still in their productive age. Based on the education level of the respondents, 57.3% or as many as 43 respondents, the last education of the respondents was Strata 1, SMA 33% or 25 respondents, S2 9.3% or as many as seven respondents.

4.2 Normality Test and Compare Means Paired-Sample T Test

The results of the data normality test using Shapiro-Wilk are shown in Table 1. The results of calculating the normality test on the test results data of participants using the Shapiro-Wilk test above show that the pre-test obtained a significance value of 0.002 and the post-test obtained a significance value of 0.00. These results indicate that the significance value > 0.05 , so it can be concluded that the data from the pre and post-test results of socialization participants were normally distributed so that it meets the requirements to carry out statistical analysis of the Paired-Sample T-Test.

Table 1. Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
PreTest	.158	75	.000	.943	75	.002
PostTest	.279	75	.000	.821	75	.000

a. Lilliefors Significance Correction

Table 2 shows the average pre-test is 54.00 and post-test is 85.06; it shows the difference between pre-test and post-test scores. These results show that before the start of the administration material, the treasurer of the SOA Fund expenditure received a lower pre-test score compared to the average post-test score after the material. It indicates that the material was delivered well, and there was the absorption of the material obtained by the community service participants.

The findings, as shown in Table 3, showed that the average pre-test is 54.00 and the post-test is 85.06; it showed the difference between pre-test and post-test scores. These results show that

before the start of the administration material, the treasurer of the SOA Fund expenditure received a lower pre-test score compared to the average post-test score after the material. It indicates that the material was delivered well, and there was the absorption of the material obtained by the community service participants.

Table 2. Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Pre-Test	54.0000	75	13.45664	1.55384
	Post Test	85.0667	75	7.60038	.87762

During the service activities, participants, most of whom were treasurers of SOA funds and principals in all schools in the Tojo Una Una, were very enthusiastic because, technically, they did not understand well how to record and report SOA funds. For example, recording in the general cash book, cash subsidiary ledger, tax subsidiary ledger, bank subsidiary ledger and sub-book of details of spending objects, most of the previous participants did not understand bookkeeping until they made a report on the realization of expenditure which was recorded every month and every semester, which would then be reported. At the BPKAD Tojo Una Una, from the discussion session, it was also found that there were still many participants who recorded manually using books, but there were still few who fully understood how to use computers or other supporting devices to impact the ineffectiveness of reporting by the treasurer of SOA funds, from the findings of the BPK in 2021 also BPKAD continues to monitor and provide continuous guidance to the treasurer of SOA funds so that there is no second mistake in the administration of the treasurer of SOA funds.

Table 3. Paired Differences

		Paired Differences		95% Confidence Interval of the difference		t	df	Sig. (2-tailed)
		. Std	Std. Error	Lower	Upper			
Pair 1	Pre-test	-	9.25563	1.85113	-16.22054	-8.57946	-	.000
	Post-test	24000E1				6.699		

The main issues of treasurer management material presented in this service activity are duties and authorities of the SOA fund treasurer, duties of authority in charge of SOA funds, bookkeeping of SOA Funds and administration and system/flow of accountability for SOA funds. The results of the pre-test showed that of the 20 questions asked, the questions regarding the accountability report for SOA funds and the flow of accountability for the SOA funds. During the discussion session, participants asked many questions regarding the technical recording of SOA funds (Ortagus et al., 2020; Bibu & Ghanim, 2018). The number of very technical questions showed that the participants' level of understanding is still very low; this is very unfortunate

considering that most of the participants are treasurers of SOA funds. The results of the Post-Test Evaluation showed that after being given treatment, there was an increase in the understanding of the participants (Baudot et al., 2021).

Most of the service participants have a bachelor's degree education level that is not from accounting science, so they really need not only technical training but also ongoing assistance, so the service team takes the initiative to carry out a service program in the form of ongoing mentoring in order to improve the administration of the SOA fund treasurer so that in the future there is no error twice in the administration.

5. Conclusion

School Operational Assistance (SOA) is a government program that provides funding for personnel operational costs for basic education units and the implementation of compulsory learning programs. The SOA program policy, which is programmed in elementary and junior high schools, is one form of policy implementation with the aim of equity and improving the quality of basic education. Therefore, SOA funds must be managed properly and carried out in an orderly and responsible manner. The findings showed that in the implementation aspect, it was found that all use of the budget was in accordance with the technical guidelines. Still, the lack of socialization among parents caused many parties to misunderstand the problem of SOA funds even though socialization is a very important stage in determining the success and smooth implementation of the program. In accountability, many schools have difficulty compiling financial reports because not all schools have competent personnel in their fields. Therefore, it is necessary to do service in the form of socialization related to the administration of the SOA Fund Treasurer, which will be framed in an effective communicative and relaxed manner so that it can provide a stimulus to participants so that they can comprehensively understand administrative technicalities in accordance with the latest developments in the Regulation of the Minister of Internal Affairs No. 24 of 2020 concerning administration for the management of SOA grants.

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