

# Transparency of Education Financing Management at High School in Gorontalo City

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This research aims to investigate the plan, arrangement, implementation and report of financing education budget management program in all SMA of Gorontalo City. The applied research method is the quantitative approach with a descriptive explanatory type. The technique of collecting data uses questionnaire, interview and documentation. The research findings reveal that the plan, arrangement, implementation and report of financing the education budget management program in all SMA of Gorontalo City is a good category. Therefore, it suggests that: 1) the plan process should involve parents actively, although it deals only by giving suggestions and assessment over school policy related to financing education in all SMA of Gorontalo City; 2) the arrangement process of school financing education should identify what the school needs truly due to very limited school financing and education should identify the schools true needs due to a very limited school fund as well as absence of additional charges for parents; 3) principals, in the process of implementation, should keep communicating, coordinating and monitoring, in order to avoid misuse of the determined budget, for instance, a deficit occurs which makes inadequate funding and does not optimise fund absorption that can be pressed by school; 4) the report process should also involve parents due in this stage, there is thorough evaluation toward input, process and output of plan of financing education arranged and implementation by school.

**Keywords:** *transparency, management of financing education*

## INTRODUCTION

Transparency or openness in managing education funding in schools is an important part of public information, which is regulated in Law Number 14 of 2008 on Public Information Openness. Transparency in the management of education funding, according to Fung (2014); Tran & Bon (2015); Sonedi et al (2017); Mackey (2011); Zehir et al. (2016); Cassano (2017); Salvioni & Cassano (2017) can optimise public oversight of state or community money, while at the same time increase public confidence and participation in the implementation of school programs and activities. The principle of transparency in the management of education funds in schools is regulated in Article 48, Law Number 3 of 2003 concerning the National Education System, with a derivative of Government Regulation Number 48 of 2008 concerning Education Funding. Article 59 paragraph 1 letter (c) states that the principle of transparency complies with the principle of propriety and goods governance by the government, education providers established by the community, and other education units. So that it can be accounted for transparently to education stakeholders (school stakeholders). Transparency in the management of education funding can be seen from the aspect of openness of financial resources, the number, details of use, and accountability must be clear so that it can facilitate the parties concerned to find out.

Based on the above thoughts, the researcher assumes the need for an in-depth study of transparency in the management of education funding in Gorontalo City, beginning with preliminary observations at several state high schools. In order to observe all forms of rules and processes for managing education funding budgets that show transparency, are given broad access to information about finance in schools. To prove the researchers' suspicion, a research problem was formulated namely, what is the planning, preparation, implementation and reporting process of the education budget management program in high schools in Gorontalo city? The hope of the results of this study can be a good example (best practice) for other regions and schools in the transparency of the management of the education funding budget. Munir (2013) stated that education funding emphasised the effort to distribute education benefits and the costs that must be borne by the community. Gronberg et al (2011); and Arwildayanto (2018) stated that the burden of education costs consist of the amount of money spent to obtain educational services. This is important to note in the management of education funding. Sjam (2014); Nafisah & Widiyanto (2017) stated that the amount of money that must be spent, from where the source of money is obtained, and to whom the money should be spent, all of it must be reported transparently to the public.

The financial and financing components need to be managed as well as possible, so that they can be utilised optimally to support the achievement of educational goals. In addition, financial management of education funding is an implementation of school-based management (SBM), which gives schools the authority to search for and utilise funding sources in accordance with the needs of each school. Thus, the management of education

funding becomes a strategic factor in ensuring the quality and quality of the education process. Without sufficient funding, quality education is only in the imagination.

Ashari (2014) stated that the government is aware of the mandate of opening the 1945 Constitution article 31 paragraph (2, 3, and 4), stating that every citizen is required to attend basic education and the government is required to finance it and the government allocates a minimum of 201% of education funding sourced from State and Regional Budget (APBN/APBD). Government education funding is carried out through school operational assistance (BOS), scholarships for underprivileged students and scholarships for high achievers. The local government is also intensively implementing various free education policies for elementary school students to the tertiary level (PT). Warisno (2018) stated the problem derived from the management of educational funding assistance lies in determining the amount of funding to affect the level of efficiency and effectiveness of activities in a school to achieve its goals. Components of education funding in schools, consisting of funding for teachers, employees, teaching and learning (PBM), administration, facilities and infrastructure, maintenance, inventory maintenance and other needs. The principle according to Jack (2015), is that the more efficient its management, the more reduced the costs needed to achieve goals and the more program objectives can be achieved with the available budget. Therefore, the target of cost management is to provide educational services for the community. Financing management functions as a planning, decision-making and financial control tool, so that activities and work programs can be carried out optimally, effectively, and efficiently. School institutions must know some of the costs spent on carrying out certain educational services or products. Cost management information is used to determine education services. Blocher et al (1999) said that cost management needs four things, namely: a) strategic management, namely making strategic decisions in the selection of services, products, process methods, techniques and marketing channels that are long term. The initial step starts with planning and decision making to support cost management decisions records of costs used and are sourced from the government, parents, the community and other potential for educational services, d) accountability, both bookkeeping and moral accountability in front of the party providing the fees.

## **METHODS**

This research was conducted in high schools throughout Gorontalo with consideration of being easily accessible for data collection. This study uses a quantitative approach, an explanatory survey method, according to Ulber Silalahi (2015) aimed at testing a theory or the results of existing research. This study prepares several questions as a guide to obtain preliminary data in the form of information and the information data needed. Beiter (2017) views explanatory research as being used to examine something that is not yet known to be understood, and not yet well recognised. In this context, researchers explore the transparency of the management of education funding in high schools throughout Gorontalo, in the context

of budgeting, budget execution and budget reporting for high schools in Gorontalo. The subjects of the entire research are high school stakeholders throughout Gorontalo, including: the principal, treasurer, staff of the teacher council, and the school committee. Data collection techniques use: 1) questionnaire filled out by the school principal, treasurer and school committee; 2) observation of data, i.e. visiting the research location, observing and seeking comprehensive information about the situation and the condition of the school and inventory of problems faced by the school, related to the management of education funding in schools; 3) interview, by asking the school principal, treasurer or school committee directly about the transparency of the management of education funding in schools; 4) documentation is evidence that the researcher actually did the research. Data analysis techniques using descriptive analysis and the calculations using the percentage formula, where each statement by frequency alternative answers, is divided by the amount of information x 100, like in the formula below:

$$Pr = \frac{f}{n} \times 100\%$$

$P$  = percentage,  $f$  = frequency,  $n$  = number of respondent and 100% = fixed number

## RESULT AND DISCUSSION

The research found facts of transparency measurement of management of education funding in high schools in Gorontalo City seen from four indicators, including planning at a score of 84.23% in the very transparent category, preparation at a score of 80.38% in the transparent category, implementation at a score of 84.46% in the very transparent category and reporting at a score of 87.68% in the category of very transparent. The details are explained in Figure 1 below:

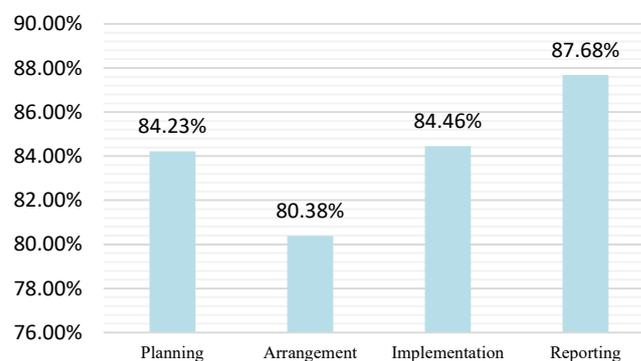


Figure 1: Transparency in Management of Education Financing in High Schools throughout Gorontalo City

From Figure 1 above, it can be explained with the four indicators that become transparent measurement instruments for managing education funding in high schools throughout Gorontalo City.

### **Transparency in education financing planning in high schools throughout Gorontalo City**

Transparency in education funding planning is done by selecting various sources, methods, processes and other policies to achieve the goals of the school institution. The transparency of this activity can be seen from the involvement of all elements, including teachers, parents of students who are members of the school committee as partners in financial management and financing. The involvement of these elements as a form of optimisation in planning so that the information provided by the school can be a means that can reduce the level of inequality in the absorption of education funding budgets in high schools throughout Gorontalo City.

Based on Figure 1 above, the meaning of education in financing planning activities in high schools throughout Gorontalo City, score 84.23% which means that it has been done very transparently, starting from the involvement of school stakeholders, principals, teachers, parents of students who are members of the school committee; given space and opportunities to participate in planning financial management in schools in the form of the school budget and expenditure plans (RAPBS) and / or school activity plans and budgets (RKAS). Wahyudin, Yulianto, & Solikhah (2018) stated that the RAPBS should be prepared based on the school development plan in order to achieve the schools. RAPBS consists of income plans and expenditure plans or school expenditures. Hallak (2006) further explained that in the school income plan, there was a financing component from the government, students, and other community contributions, in the form of money and goods. While the school expenditures include teachers (employee) and non-salary costs (maintenance, procurement of supporting infrastructure such as teaching aids, teaching-learning processes, and extracurricular activities).

As explained by one of the private school principals in Gorontalo City “of course, I was involved, in preparing the RKSAS, because schools need participation, so that all information is clear. So in compiling the plan I have to find out, the components to be financed and how the financing process is, what was the previous period of financing? All information is needed from various interested parties” (W/AS/04.2017).

In line with the facts found, Sagala (2010) understands that the financial planning agenda in schools in the form of coordination of all parties determines the amount of support to achieve the desired target systematically without causing adverse side effects.

The involvement of school stakeholders in the planning phase becomes a supervisory incubator. They have an overview of the plan documents, as well as being used as an instrument of supervision in promoting transparency of education funding. The importance of the involvement of public elements as a form of planning optimisation so that information provided by certain parties can be a means of reducing the level of inequality in the absorption of sources of education funding in high schools throughout Gorontalo City

Another fact that was found, in the form of planning transparency in the supervision aspect of the parents of students in the planning of education funding was still at a score of 72.57% means it was less transparent. It stated that the lack of participation in supervision was due to the fact that the schools had not yet opened themselves to be monitored, moreover financial problems were seen by many as sensitive, so sometimes the schools did not fully socialise them. This was reinforced by a statement of the Head of a State School in Gorontalo City stating that in the planning a special team was created to prepare documents in terms of planning, analysing what the school needs and controlling and monitoring the financial management of education funding in schools (W/YB/04.2017). The existence of this small team can be part of the school community who are reluctant to oversee it, as explained, calculating the cost of education must first identify the needs of educational resources (planning) including qualifications or specifications and amounts, to manage and organise education. Sometimes this aspect is rarely paid attention to, as people want practical and simple planning and supervision.

### **Transparency in the preparation of education funding in high schools throughout Gorontalo City**

The preparation of education funding is no less important in meeting the needs of education costs. Transparency in the preparation of education funding in high schools throughout Gorontalo City, as a whole, is transparent with an average criterion of 80.38%, meaning transparent. This is evident from the existence of the principal involving school residents in the preparation of the program, including the role of parents or the community in the preparation of only passive participation and not even involved because the preparation of the program is actually done based on the identification of needs and analysis of the prospects of education financing programs based on benefits, feedback over the previous period and predictive analysis of the education funding program.

The preparation of education costs has been done transparently, as it needs to be sustained and continued, as well as improved. Funding is used to direct an activity and also as a comparison tool in measuring the successful implementation of activities so that the implementation process is controlled. Arrangement of financing is achieved through an agreement by determining the amount of cost allocation in a school institution. Fattah (2001), the principal's task in preparing school funding, in principle, is to use money efficiently, allocating the budget

appropriately, according to the priority scale. Jak (2015); Erdag & Karadag (2017) state that the procedure for drafting education costs requires systematic steps, there are objectives to guide the collection of funds and expenditures, as well as limitations and accountability of schools for the money they receive.

### **Transparency in the implementation of education funding in high schools throughout Gorontalo City**

Transparency in the implementation of education funding in high schools throughout Gorontalo City lies in very transparent criteria with a score of 84.46%. This shows that in the implementation of education funding, high schools in Gorontalo have been going well according to the principle of transparency in the implementation of school financial management.

Then it can also be observed that the implementation of education funding is done transparently. For example, purchasing goods shows receipts for every purchase of goods or services. This shows the importance of transaction evidence when schools purchase and procure goods and infrastructure in implementing education funding at schools.

The implementation of education funding programs in schools, Brettschneider (2006), Dwiningrum (2011), Gafoor (2015), and Chang (2017), see as an embodiment of the value of one's own character, namely democratic values. The scope of participation in the implementation of education funding programs includes: 1) mobilising resources and costs; 2) administrative and coordinating activities; and, 3) program description. Community participation in the implementation of the education funding program is a determining element in the success of the program.

Participation of school residents and the community in the implementation of funding programs and activities in schools is a must Sujak (2011) and Wirawan (2011). The main objectives of increasing participation in the implementation of programs and activities that exist in the financing of education in schools, include: a) increasing contributions in the implementation of programs and activities in school financing, b) empowering the ability of school stakeholders in the implementation of programs and activities that exist in school financing, c) enhancing the roles and functions of school stakeholders to realise the implementation of programs and activities that exist in school financing, d) ensuring that every decision in the implementation of programs and activities in education funding reflects the aspirations of school stakeholders.

### **Transparency of education funding reporting in high schools throughout Gorontalo City**

Reporting is a form of accountability or accountability that must be carried out by schools as public organisations. Transparency of education funding reporting in high schools throughout Gorontalo City shows a good score of 87.68% which means it is very transparent. It is believed that most of the school principals, including the Head of Gorontalo City High School 1, said

that in the preparation of the report invited the board of teachers, the treasurer and the school committee (W/YB/04.2017). The form of financial reporting, according to De Fraine et al (2002), Imron (2016), Usman (2016) and Erdag (2017), is that reporting is part of the accountability of schools to citizens through open meetings to convey education funding that has compiled bookkeeping and examinations to provide information relating to the financial status of an institution. While reporting is related to the dissemination of financial information to increase understanding of the institution and for decision making purposes. Suprajadi (2009) states that this reporting can be done both externally and internally. In realising an increase in the quality of financial reporting in a timely, transparent and comprehensive manner, Anwar (2018) suggests that schools should publish a reporting guidance system so that there is not much correction on things that are not optimally made by school finance staff. Wiraman (2011) explains that reporting must present useful information on the object of evaluation, evaluating it by comparing it with the evaluation indicators and the results are then used to make decisions about the object being reported. So that there is a big advantage for the evaluators to be able to look better at the strengths and weaknesses of the program.

Overall, the 4 indicators examined above show that the average transparency of management of education funding in high schools in Gorontalo City is 84.20% in the transparent category. This position shows the transparency (openness) of schools in the management of education funding. Transparency as the application of one's own character values is the value of honesty. Everyone associated with the preparation of education funding, implementation and evaluation of school programs / activities can know the process and overall outcome of Thompson (2005). Law number 09 of 2009 concerning Education Legal Entities also describes transparency as openness and the ability to present relevant information in a timely manner in accordance with statutory provisions and reporting standards that apply to stakeholders. School is a public service organisation in the field of education that is given the mandate by the community to manage funding and educate their children so that transparency is required in the management of educational funding (2009).

From this data it shows that the principals' high school of Gorontalo City have made full efforts to make transparency in the management of education funding sourced from PRODIRA funds, BOS Fund Pilot and BOS funds, as in table 1 below.

Contributions from parents are managed by the committee and parents' groups in each class, which is done transparently. Funding sourced from the wider community in the form of scholarships or educational assistance is also managed transparently. That is, the principal involved all parties in the planning, preparation, implementation and reporting of various sources of education funding; they even displayed each of the schools' financial conditions. Thus, building trust, community participation and school committees in the success of school programs. Participation here occurs activeness in the implementation of program activities and school budgets, creating an open and democratic environment, where school residents and the community are directly involved in implementing school activities and budget programs.

Mardiasmo (2006), Albu & Flyverbom (2016), Moura e Sa et al. (2016) and Campodonico (2019) state that transparency is the responsibility of the organisation or stakeholder in providing information related to all its management activities for the resources it has related to parties who need information. Transparency in the management of education funding according to Ball (2009) and Anderson et al. (2013). There are four main phases of transparency activities and the principals in managing education funding are: 1) planning a budget, in the form of identifying activity objectives, setting priorities, setting out objectives into measurable operational performances, and making alternative recommendations to approach achieving the objectives; 2) preparing the budget, i.e. adjusting activities with the applicable budget mechanism, its form, distribution, and teaching program objectives need to be clearly formulated; 3) managing the implementation of the budget that is preparing for opening, conducting and making transactions, making calculations, supervising the implementation in accordance with applicable work procedures, and making reports and financial accountability, 4) assess together the implementation of the budget, namely assessing the implementation of the teaching and learning process, assessing how the achievement of program objectives and making recommendations for upcoming budget repairs. Thus, transparency is a necessity for schools to obtain greater financial support from the government and the community.

## CONCLUSION

Based on the results of the research and discussion above, it can be concluded that the transparency of the management of education funding in high schools throughout Gorontalo City is carried out well, with a score of 84.20%. This shows the principal has made a full effort in managing education funding in schools. This is shown in several aspects, including very transparent financial planning, transparent financing arrangements, the implementation of financing is very transparent and the reporting of education funding is very transparent. As for suggestions, the management of school financing is still maintained by the involvement of parents, where the community is active both in the form of suggestions and assessments of policies made by schools relating to education funding. The preparation of school education funding needs to identify the needs of the school, because the cost of resources is limited. In the implementation process, it continues to strive to communicate, coordinate and monitor each implementation so as to avoid suboptimal absorption of costs. Whereas the reporting process still involves all parties starting from the planning, processing, and output of education funding that has been prepared and implemented by the school.

Table 1. Classification management effectiveness

Score of Percentages	Classification
85% - 100%	Very Transparent
75% - 84%	Transparent
55% - 74%	Less Transparent
40% - 54%	Not Transparent
0% - 39%	Very Not Transparent

Table 1. Recapitulation of High School Education Cost Sources in Gorontalo City.

Name School	Source of fund	2013	2014	2015	2016	2017
SMAN 1 Gorontalo	Prodira		√	√		
	R-BOS	√	√			
	BOS			√	√	√
SMAN 4 Gorontalo	Prodira	√	√	√		
	R-BOS	√	√			
	BOS			√	√	√
SMAN 5 Gorontalo	Prodira					
	R-BOS	√	√			
	BOS			√	√	√
SMA Prasetya Gto	Prodira	√	√	√		
	R-BOS					
	BOS	√	√	√	√	√
SMA Muhammadiyah	Prodira	√	√	√		
	R-BOS	√	√			
	BOS			√	√	√

Source: Researcher's analysis from various sources

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