

Monitoring and Evaluation of School Finances to Increase Transparency and Accountability

Nur'Azizah¹, Lampita Banjarnahor², Elfrianto³

Department of Higher Education Management, Universitas Muhammadiyah Sumatera Utara, Indonesia

ABSTRACT

This research aims to (1) find out how monitoring and evaluation of school finances is carried out; (2) identifying how schools apply the principles of transparency and accountability in managing school finances; (3) Identifying how monitoring and evaluating school finances has an impact on improving school financial management. For the successful implementation of education, one element of school financial management is managing and making the best use of financial management. Schools need to carry out good school financial management by planning and developing all the resources they have effectively and efficiently. This research approach uses qualitative methods and data collection techniques are carried out through interviews, observation and document research. The target of this research is school treasurers who have an important role in managing school finances. The research results show that the implementation of financial monitoring and evaluation was successful and was carried out directly by the school principal and school authorities. When monitoring and evaluating school finances, minimal deviations were found in the RKAS that had been prepared. Monitoring and evaluation practices aim to increase transparency and accountability in school financial management and prevent undesirable things from happening.

Keyword: *Monitoring, School Finance, Transparency, Accountability*

Corresponding Author:

Nur'Azizah,

Universitas Muhammadiyah Sumatera Utara,
Jl Kapten Muktar Basri No 3 Medan 20238, Indonesia
E-mail: nurazizah123418@gmail.com



1. INTRODUCTION

As an educational institution, schools have an important role in improving the quality of human resources. According to Law Number 20 of 2003 concerning the National Education System, educational resources are resources in the form of energy, funds, facilities and infrastructure provided by families, communities, students, etc. or provided by the government which helps institutions. in the delivery of education, it is described as supporting and supporting either individually or collectively. Allocation of financial resources by educational institutions can be said to be an investment activity to develop the quality of human resources in schools (Iskandar, 2019). According to the Ministry of National Education, financial management is the activity of managing or controlling school finances which consists of planning, recording, implementation, reporting and accountability. Therefore, school financial management can be said to be financial management which consists of planning, use, recording, reporting and accountability for school finances as a whole. Mr. Mulyasa further explained that financial management is part of school finances and is entirely part of the planning, implementation, evaluation, accountability and financial transparency processes used by schools (Arifin, N, D).

School finances play an important role in achieving better educational goals, so that educational institutions strive to organize and manage school finances properly and correctly. In both cases, every school is obliged to carry out good school financial management by preparing school work plans and school budgets (RKAS) as well as accountability reports for the use of school finances. In managing school finances, schools must adhere to the principles of transparency and accountability. Public accountability is a form of assessing the economic performance of the public sector as a consideration in stakeholder decision making. According to

Halim (2012: 255), accountability is the responsibility of an individual or organization for all its actions towards the party who gave it authority. On the other hand, PP Number 48 of 2008 states that the principle of public accountability in the management of education funds is implemented by holding education officials accountable for activities carried out by education providers or the education sector in accordance with the provisions of the law stated to be carried out. This accountability ensures that programs implemented in the public sector, including schools, can be accounted for to stakeholders and can be used as a basis for decision making. Public accountability is a form of assessing the economic performance of the public sector as a consideration in stakeholder decision making. According to Halim (2012: 255), accountability is the responsibility of an individual or organization for all its actions towards the party who gave it authority. On the other hand, PP Number 48 of 2008 states that the principle of public accountability in managing education funds is implemented by holding education officials accountable for activities carried out by education providers or the education sector in accordance with provisions. law, it is stated that it will be carried out. This accountability ensures that programs implemented in the public sector, including schools, can be accounted for to stakeholders and can be used as a basis for decision making. Several principles of transparency and accountability should be applied in school financial management. School financial transparency means being open to all school activities in managing school funds, especially issues regarding funds received by the school. Details regarding how school finances will be used and accountability must also be clear and easy to understand for future stakeholders and people interested in the school. Evaluation of the management performance of school leaders can be done through monitoring, evaluating and reporting each school program.

Monitoring is the process of collecting and analyzing information about school programs and activities (based on predetermined indicators) so that corrective action can be taken to improve school programs and activities in the future. Evaluation is the process of assessing goal achievement, disclosing the principal's performance, and providing feedback in order to improve the quality of performance of school programs and activities in the future. Reports are records, both in qualitative and quantitative form, regarding the results of monitoring and evaluation of school programs or activities, based on the results of observations and evaluations carried out using specified tools. The purpose of monitoring, evaluation and reporting is to assess whether the program implemented by the school is in accordance with the plan that has been prepared and to identify problems that arise during the implementation of the school program so that they can be resolved. So far, policy products related to school principals have not been implemented adequately, so efforts need to be made immediately to encourage the achievement of evaluation of school principal management performance through monitoring, evaluation and reporting practices.

2. RESEARCH METHOD

The method used in this research is the literature review system method (literature review). A literature review is usually defined as material that will be read in research related to a topic.. The aim of this research is to find out how monitoring and evaluation of school finances is carried out to increase transparency and accountability. Data collection techniques were carried out through literature review. The research object of this research is school accounting which has an important role in managing school finances. Data analysis techniques use data reduction, data presentation, and drawing conclusions. Test the validity of your data by using data and theory triangulation techniques. This research was conducted in four stages: preparation stage, data collection, data analysis, and summary of research findings.

3. RESULTS AND DISCUSSION

a. Implementation of Monitoring and Evaluation of School Finances

The purpose of monitoring, evaluation and reporting is to assess whether the program implemented by the school is in accordance with the plan that has been prepared and to identify and resolve problems that arise during the implementation of the school program. To date, policies regarding school funding have not been implemented adequately and immediate efforts are needed to facilitate the implementation of evaluations. School operations are funded by BOSP. The government strives to ensure that all funds received by schools are managed properly according to the school's needs. At the end of the second semester, the school principal and school treasurer gather all divisions to create a school activity plan based on the school budget and school needs. Apart from managing school finances, schools also carry out monitoring and evaluation activities of school finances to understand and monitor financial management in order to prevent undesirable events from occurring.

School funding comes from the government and non-government organizations. Non-government funding sources come from education costs, parents and community donations. Therefore, good and thorough

management and regular financial bookkeeping of income and expenses are needed. Monitoring and evaluation of school finances is carried out directly by certain bodies of educational institutions: the school director and the education and culture department. When carrying out small-scale activities at school, monitoring and evaluation is carried out directly by the school treasurer, who forwards it to the school principal for confirmation. However, overall supervision of school finances is carried out directly by the school principal. Apart from that, the Ministry of Education and Culture can carry out large-scale monitoring by involving the School Inspectorate. Interviews revealed that “monitoring and evaluation of school finances is carried out twice a year or at the end of every semester.” School financial management is also reviewed every month. The Department of Education and Culture monitors and supervises schools by reporting the use of educational resources and the school's annual shopping list. Therefore, it is usually not the department that comes to the school, but rather the school that comes to submit the school's financial report to the education and culture department.

b. Application of the Principles of Transparency and Accountability in School Financial Management

Implementing school financial monitoring is an important aspect in supervising school financial management so that it can be used according to school needs and is beneficial for all school members, especially students. In addition, monitoring and evaluation of school finances will be carried out to increase transparency and accountability of school financial managers. We strive to ensure that all educational funds received and used by the school are known to stakeholders, including the school board, parents and other stakeholders who play an important role in the success of the school. This can strengthen the principal of transparency in school financial management. The implementation of monitoring through school financial reports plays an important role in the success of schools and can reduce incidents of cheating and fraud in the use of education funds received by schools. The principal of accountability in managing school finances is a form of school responsibility for the management of education funds received by the school for the implementation of educational activities. All forms of financial reports made by schools are concrete records of their financial management, and all of this will be taken into account if there are any irregularities or if at any time, they are requested to be returned by the school itself or by government agencies (Mubin & Daerah, 2018).

School management activities that do not apply the principle of transparency cannot adequately explain the management of education funds as a whole, giving rise to distrust among the community, parents of students and the school board, as well as having an impact on the success of student learning. Schools that do not apply the principles of transparency and accountability will not be able to monitor and evaluate school finances properly, resulting in the resources used not being based on needs and school programs being unable to have an impact on the school. such as the school board, students' parents, and others (Rekasari, 2020). The results of a survey conducted by an accountant stated the following: "School principals always try to carry out daily supervision, including submitting reports on school financial income and expenditure in accordance with statutory regulations, so that irregularities such as those mentioned above do not occur." The school budget accountability report received from BOSP states: written in detail and transparently based on the source of funds received and their use. The benefits of accountability are guaranteeing public trust, creating openness of information in the use of school operational assistance funds

c. The Influence of Monitoring and Evaluation of School Finances in Improving School Financial Management

School financial monitoring activities aim to monitor and supervise the implementation of financial planning as well as the use or expenditure of school finances. School finances are monitored to ensure that nothing inappropriate occurs. If errors are discovered during monitoring, they can be corrected immediately. School leaders or organizational level leaders have the task of monitoring or supervising the consistency between school planning and funding. Apart from that, interviews with school accountants can monitor irregularities in the use of funds. In monitoring implementation, no irregularities in the use of funds were found because the school continues to try to adjust the budget for each school program implemented. To assess school facilities and infrastructure properly, school facilities and infrastructure must also be appropriate based on needs and product quality. In addition, schools must consider which priorities to prioritize when implementing school programs and responding to needs. Therefore, these funds are managed optimally and in harmony with the school budget so that the school never runs out of funds to cover all school needs. This is how to overcome the lack of school funds.

In principle, financial management must be used according to the needs and planned school programs. School financial management requires continuous supervision to ensure that the use of educational

resources is always controlled and used as well as possible according to the school program. Monitor the use of education funds at school, act as an intermediary between parents and the school, ensure that all school programs are carried out well and play an active role in school academic activities. Parents must play their role to the maximum. Schools need to know where their education funds come from and how they will then manage the education funds they receive. Even though educational resources are available in large quantities and abundantly, if they are not managed and utilized properly, waste can occur and these resources can quickly run out in a short time, and there is a possibility that they will be stored. There may be differences between school funding and original plans. Therefore, the implementation of school financial monitoring and evaluation is expected to improve the school financial management system, strengthen transparency and accountability, and build quality schools.

4. CONCLUSION

The results of a literature review conducted regarding the implementation of monitoring and evaluation of school finances show that the implementation is good and is carried out regularly, namely at the end of each semester to review financial reports, including with management. This shows that school finances are obtained from the education funds received by the school. Implementation of monitoring and evaluation will also be carried out in stages. Starting from the Treasurer who reviews each department regarding all existing school programs, then through the Principal's Meeting and then through the Principal to the Department of Education and Culture. In monitoring and evaluating school finances, school financial management has minimal deviations from previously established plans and there are no deviations in financial reports. Therefore, a series of monitoring and evaluations related to school finances are carried out in accordance with applicable regulations. The implementation of monitoring and evaluation of school financial management can be said to be good, with minimal inconsistencies and irregularities in the use of education funds received by the school. Therefore, in carrying out monitoring and evaluation in the future, efforts will be made to maintain the current good situation in order to prevent fraud and corruption in managing school finances related to educational resources. Provided and accepted by the school. If the school can maintain school financial management that meets its needs, the school will share more.

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