

Implementation Of Web-Based Budgeting System (E-Budgeting) To Increase Accountability Of School Financial Management In Jakarta Selatan

Setiawati¹, Faris Shafrullah^{2*}, Leni Indrawati^{3*}, Suryadi⁴, Nurhattati Fuad⁵, Matin⁶, Putri Ayu Pratiwi⁷, Kusnan⁸, Asral⁹

¹PostGraduate, Faculty of Educational Management State University of Jakarta

²Alumni University of Padjadjaran Bandung E-mail: rollex28@gmail.com

^{3*}Lecturer University of Azzahra Jakarta; lenindra12@gmail.com

^{4, 5, 6} Lecturer State University of Jakarta

⁷Lecturer Kupang State Polytechnic

⁸Lecturer University of Pamulang, South Tangerang

⁹Lecturer University of Pelita Bangsa

Correspondence: Faris Shafrullah^{2}, Leni Indrawati^{3*}

Abstract

School financial accountability is the main factor towards indicators of financial management success. The electronic budgeting system makes it easier for the planning and financing process as well as financial reporting by the school management.

The purpose of this study was to identify and analyze the implementation of a web-based budgeting system (e-Budgeting) by schools, from planning, implementation and reporting. In addition, the purpose of this study is to evaluate the preparation of the School Activity Plan and Budget based on the needs and abilities of the school, the discussion is carried out based on deliberation and consensus between schools/madrasahs, school committees and parents of students or the community, as well as fulfilling the elements of administrative order, justice, transparent and accountable and to improve services and quality of education.

The method used is qualitative with triangulation, data obtained from interviews conducted with several school principals and deputy principals and from all school report documents produced.

The results of the research are that the Governor's Regulation and the Governor's Decree that have been made do not yet have the Academy and Feasibility Study Papers; The Formulating Team has not been formed through a letter of assignment by the school principal; In other Governor Regulations, it is still being worked out and compiled by the school principal; the preparation of the School Activity Plan and Budget is not based on the needs and abilities of the school, but is based on the amount of BOP money that the school gets or the nominal amount received based on the number of registered students; the preparation of the RKAS does not involve the school committee, parents of students or the community; the preparation of the RKAS has not met the elements of fairness and transparency; and the uneven quality of education between schools in South Jakarta.

Keyword: e-Budgeting, fair, transparent, accountable, improve services, quality of education

INTRODUCTION

The DKI Jakarta Provincial Government, in this case through the DKI Jakarta Education Office, has implemented an e-budgeting system as a medium for managing school finances in accordance with

the DKI Jakarta Provincial Governor Regulation Number 102 of 2016. The e-budgeting system is implemented in schools. Accountability of school financial reports, being more transparent and minimizing the level of irregularities and corruption (Shafrullah, 2019), (Indrawati et.al,

2021). Until now, the accountability of school financial managers has not been implemented optimally in schools. This is because schools do not have experts in the field of preparing School Work Plans and Budgets (RKAS) and e-budgeting management, lack of supporting infrastructure, and regulations regarding the formation of groups or teams to manage school financial responsibility (Indrawati et.al, 2021), so that a team was formed from teachers and staff who did not have knowledge of the e-budgeting system, and used existing infrastructure, no special infrastructure was provided, see (Hakim et.al, 2021), (Goel, et. al, 2019), (Grizzle & Pettijohn, 2002), (Melkers & Willoughby, 2001), (Sari et.al, 2018).

Financial managers not only facilitate supporting the educational process but can also provide school financial information. Managing finances means planning, organizing, directing, monitoring and controlling and being accountable for school financial activities used in improving the quality of education in schools. The Government of Indonesia has provided 8 National Education Standards (SNP) which serve as a benchmark for success for school administrators. One of these standards is in the transparent and accountable financing management process to avoid mistakes that occur when completing or writing numbers which result in numbers increasing or decreasing. Until there is a discrepancy in the calculations which results in inaccurate calculations and the manager does not appear transparent in carrying out their duties. The risker must pay the difference in terms of Finding Compensation (TGR), see (Indrawati et.al, 2021). To avoid these problems, the Provincial Government of DKI Jakarta has made a policy on the use of the e-budgeting system

in proper school financial management to achieve effective, efficient, transparent and accountable school financial management.

In the implementation of the preparation of the School Work Plan and Budget (RKAS), at the school level, which is then sent to the City/Regency and Province level in the e-Budgeting application. There are several obstacles experienced in schools, such as the different characters possessed by members of the Formulating Team for managing school finances; members of the Formulating Team have a non-accounting background; have an effective working time of 7.5 hours a day; The Formulating Team has different incomes (PNS/Non PNS); schools do not yet have a special work format for the preparation of e-Budgeting; delivery of information and communication has not been optimal related to electronic-based school budgets (e-budgeting); Until now, the performance (Ashforth, Harrison, & Corley, 2008) of the school financial management formulation team has not been optimal so that it has an impact on budget absorption; the duties of members of the Financial Management Formulation Team are additional tasks, because the main task is teaching; The system for preparing the School Work Plan and Budget (RKAS) and e-Budgeting is considered difficult to implement, so that some of these obstacles are often faced by members of the Formulating Team.

The implementation of the School Work Plan and Budget (RKAS) and e-Budgeting policies in schools makes it easier to prepare planning, implementation and accountability in school financial management and reporting, see (Hakim et.al, 2021), (Goel, et.al, 2019) , (Grizzle &

Pettijohn, 2002), (Melkers & Willoughby, 2001), (Sari et.al, 2018). Both the budget comes from the central government (APBN), namely School Operational Assistance (BOS), and comes from the Regional Government (APBD) namely Education Operational Costs (BOP). In practice, the government always provides directions and instructions in the use of the education budget for school financial management in the hope that the management team can use it well. The e-budgeting team involves various elements, such as elements of the central, regional, district/city governments and schools which are stated in their duties and obligations. With regard to the efforts of the central and local governments in implementing the budgeting system, it is quite intensive see (Hakim et.al, 2021), (Goel, et.al, 2019), (Grizzle & Pettijohn, 2002), (Melkers & Willoughby, 2001), (Sari et.al, 2018), but until now the problem of using the budgeting system in schools is still not optimal.

METHOD

The method used is qualitative with triangulation of data (Creswell, 2014), surveys and requests for data and interviews with informants, then reconfirmed the statement of the results of the interviews with officials on duty at the DKI Jakarta Provincial Education Office, Jakarta Administration City Education Sub-dept. South, Principals and Deputy Principals in the South Jakarta area in 15 public schools.

RESULTS

The study was conducted in several schools, requests for document data and interviews were conducted on the principal, vice principal, several

teachers and members of the school committee, as well as members of the Formulating Team for school financial management. The results of the interview revealed that:

The Principals, as Technical Implementing Officers of the Activities feel that they lack knowledge about e-budgeting, and want special technical training in its preparation and use in the field intensely. In addition, the school principal himself makes, prepares and is responsible for the School Budget Work Plan (RKAS) according to the authority he has based on Governor Regulation Number 59 of 2016. The preparation of the School Budget Work Plan (RKAS) carried out by the Principal is not consulted with the community in forums. The Development Plan Deliberation (Musrenbang) only consults with officials from the local Education Sub-Department office according to their authority.

Statements from the Deputy Principals, which complained about the short processing time for the input process and reduced time for the main task, namely teaching and running school programs.

The statement from the school treasurers, that the input of the expenditure component is very confusing, especially in the selection of the existing school activity components, where the old prices are still listed or last year's prices, the prices have not adjusted to the current prices.

A statement from the Operators (Data Penginput), that the input process and tax payments are relatively very short and there are often problems with data transmission, which is caused by a weak internet network signal and relatively fast inputting

time limits, so that some components of spending on goods and services have not been inputted .

A statement from the Heads of School Administration (School budget verifiers), that there are obstacles in monitoring the realization of the school budget in a short time, often verification of payment receipts is missed or has not been verified, so that receipts or accountability letters are returned by the local Education Sub-Department Office to be carried out correction and signature by the Head of School Administration and the Principal. Statements from members of the Formulating Team, that they are assigned only as inputs, do not have the authority to decide the components of spending.

Statements from parents, teachers, and school committee members, that in the preparation of the goods and services expenditure component, the school has not coordinated and they have not been invited to coordination or deliberation in the preparation of the goods and services expenditure component, or have not been invited to the budget preparation coordination meeting, because a relatively short time in the preparation of the components of expenditure on goods and services that will be carried out by schools which are then inputted into the eBudgeting application, see (Hakim et.al, 2021), (Goel, et.al, 2019), (Grizzle & Pettijohn, 2002), (Melkers & Willoughby, 2001), (Sari et.al, 2018).

Interviews were conducted with officials in charge of the Education Sub-Department as well as confirming statements from school principals, vice principals, school treasurers, operators as data collectors, heads of school administration as

school budget verifiers, parents, teachers, and school committee members. It was acknowledged by officials within the Education Sub-Department that statements from school principals, deputy principals, school treasurers, operators as data collectors, school administration heads, parents, teachers, and school committee members, were acknowledged and it is justified and felt that the current conditions in schools are not conducive.

Furthermore, interviews were conducted with officials on duty at the Education Office as well as confirming statements from school principals, vice principals, school treasurers, operators, school administration heads, parents, teachers, and school committee members. It was acknowledged by officials within the Department of Education that the statement from the school, that the Department of Education made the policy was in the form of Regulation of the Governor of DKI Jakarta Number 140 of 2014; DKI Jakarta Governor Regulation Number 102 of 2016; DKI Jakarta Governor Regulation Number 59 of 2016; and DKI Jakarta Governor Regulation Number 120 of 2020, which is where this regulation is revised by revoking all governor regulations along with other amending regulations. The current condition is that there will continue to be improvements in regulations, whether it's the problem of overlapping one regulation with another governor's regulation, the problem of lack of infrastructure, all of which still need a comprehensive improvement.

DISCUSSION

There are several governor regulations that are still overlapping and have unclear directions and instructions for implementers in schools. This

condition occurs in several governor regulations as follows:

DKI Jakarta Governor Regulation Number 3 of 2014, where schools receive a budget every month and according to needs, which are prepared through the School Work Plan and Budget (RKAS), and are financed by the government in 1 academic year. Meanwhile, the DKI Jakarta Governor Regulation Number 140 of 2014 stipulates that the distribution of the budget from the government to schools is every three months or quarterly, and is financed by the government in 1 academic year.

In the DKI Jakarta Governor Regulation Number 59 of 2016, that the preparation of the School Work Plan and Budget is carried out by the School Principal; distribution of the budget to schools every three months or quarterly. Meanwhile, according to DKI Jakarta Governor Regulation Number 102 of 2016, that the preparation of the School Work Plan and Budget is carried out by the Formulating Team consisting of school elements, community elements, parents/guardians of students, school/madrasah committees and the teacher council led by the Principal. School/Madrasah and approved by the appointed official; Meanwhile, the distribution of the budget to schools every three months or quarterly; and financed by the government within 1 fiscal year.

The policies issued in the form of DKI Jakarta Governor Regulation Number 120 of 2020, are regulatory policies issued when this Governor Regulation comes into force, then several other Governor Regulations such as:

- a. Number 140 of 2014 concerning Guidelines for Preparation of School/Madrasah Activity Plans and Budgets (Provincial Gazette of the Special Capital Region of Jakarta Year 2014 Number 75025);
- b. Number 102 of 2016 concerning Amendments to Governor Regulation Number 140 of 2014 (Provincial Gazette of the Special Capital Region of Jakarta Year 2016 Number 75013);
- c. Number 59 of 2016 concerning Operational Costs of State Schools/Madrasah Education (Regional Gazette of the Province of the Special Capital Region of Jakarta Year 2016 Number 75009);
- d. Number 246 of 2016 concerning Amendments to Governor Regulation Number 59 of 2016 (Provincial Gazette of the Special Capital Region of Jakarta Year 2016 Number 75039);
- e. Number 7 of 2018 concerning the Second Amendment to Governor Regulation Number 59 of 2016 (Provincial Gazette of the Special Capital Region of Jakarta Year 2018 Number 75033); and
- f. Number 107 of 2018 concerning the Third Amendment to Governor Regulation Number 59 of 2016 (Provincial Gazette of the Special Capital Region of Jakarta Year 2018 Number 75023), is revoked and declared invalid.

There is a DKI Jakarta Governor Regulation Number 120 of 2020, which has revoked several other regulations that have been issued and promulgated on December 23, 2020, but in Article 38, namely "This Governor Regulation comes into force on the date of promulgation and applies retroactively as of January 1, 2020 ". In addition, this regulation states that the preparation of web-based School Work Plans and Budgets (e-RKAS)

is carried out by the Formulating Team consisting of school elements, community elements, parents/guardians of students, school committees/madrasahs and teacher councils that led by the Principal of the School/Madrasah and ratified by the appointed official; Meanwhile, the distribution of the budget to schools every three months or quarterly; and financed by the government within 1 fiscal year.

CONCLUSION

There is still an overlap between governor regulations and other governor regulations, showing inconsistencies in the making of governor regulations, this condition occurs because it is not initiated by the making of the academic text. Therefore, for the preparation of the next regulation, it must begin with the creation of an academic text that is useful for minimizing errors that occur in making regulations.

The existence of DKI Jakarta Governor Regulation Number 120 of 2020, which has revoked several other regulations, has provided better regulatory directions, but regarding the distribution of budget funds to schools every three months or quarterly needs to be reviewed, because considering the needs of schools for telephone payments, Water, Electricity and Internet payments are made every month. If the school does not pay telephone, water, electricity and internet bills every month, because the budget decreases every three months (quarterly), then the telephone, water, electricity and internet service provider companies will close their lines and potentially fines, so that teaching and learning activities at school will be disturbed.

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