

Implementation Program of the School Operational Assistance: A Case Study in Berau District

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Abstract

School Operational Assistance (SOA) is a government program to improve the quality and quality of learning in state schools. Yet, SOA reporting was colored by delays by various schools. Reporting must be under regional financial administration. On the other hand, schools are required to make reports according to the format from the Ministry of Education and Culture of the Republic of Indonesia. Through this paper, the author analyzes the implementation of the SOA policy at the elementary (SD) and junior high school (SMP) levels. Too, we also analyze the factors that support and hinder the implementation of the policy in public schools in Berau District. This study uses a descriptive method with a case-qualitative study. Referring to absorption capacity, effectiveness, accountability, transparency, implementer commitment, goals and targets, as well as analyzing the factors that influence SOA policy, it shows that its actualization in schools located in the city center have "good" absorption and effectiveness, while schools located in far from the city center is categorized as "moderate". Accountability, transparency, commitment of implementers in general have gone well. Thus, schools that are far from the city center are still not optimal, for example in providing information related to the use of SOA. The goals and objectives of the SOA program have been achieved, but the financing of competency standards in schools is still inadequate. The analysis shows that the lack of appropriateness of this program is triggered by the lack of communication, human resources, bureaucratic structure, and characteristics of the implementer. Therefore, it needs serious attention from implementers, schools, and local governments to find solutions, especially in providing support for increasing competence, especially school principals and treasurers so that this policy can be accounted for in a transparent and accountable manner.

Keywords: policy implementation, SOA program, public schools, Berau.

1. Introduction

1.1 Background

The Indonesian government guarantees the implementation of the compulsory education program for basic education without charging fees as stipulated in Law Number 20 of 2003, so that the government organizes education funding (Amalia & Anantisari, 2020; Handayani et al., 2009). To accelerate the achievement of the compulsory education program, the government has outlined these public policies in various programs (Ilmi et al., 2020). One of them is the program of equity and expansion of access to basic education services (Shahzad et al., 2010). This program is intended to facilitate access to basic education services for all citizens who experience obstacles due to geographical and economic factors.

Regular school operational assistance funds (SOA) have the aim of helping school operational costs and increasing the accessibility and quality of learning for students (Arkoful et al., 2019). SOA functions as operational support for schools with expenditures that have been regulated by the Regulation of the Minister of Education and Culture Number 19 of 2020 on amendments to the Regulation of the Minister of Education and Culture Number 8 of 2020 about technical guidelines for regular operational assistance. The school makes a school budget activity plan (RKAS) by technical instructions with various school programs that have been brought

together by the entire teacher council with the school SOA team (Sari & Tanaka, 2019).

The SOA program is a government routine to improve the quality and quality of learning in elementary schools (SD) and junior high schools (SMP) on a state scale (Hasmawati et al., 2021). However, SOA reporting was colored by delays by various schools. With the geographical location of the school is different, and the distance is very far from the city.

SMP Negeri 1 Sambaliung and SD Negeri 3 Gunung Tabur are schools located in urban areas, while SMP Negeri 3 Gunung Tabur and SD Negeri 1 Mengancang Ilir are schools that are located very far from the city, even because the geographical location is very far from the city, it is very difficult network access and is not affordable, so it will be an obstacle if there is important information from the District SOA team.

1.2 Purpose

The implementation of the SOA program was marked by delays in the preparation of the RKAS, thus triggering a delay in the letter of accountability (SPJ) to the Education Office. As a result, schools still have not received maximum technical guidance from the policy (e.g. Abao & Gaffar, 2022; Susanto & Suhartono, 2022; Sutanto et al., 2021). SOA managers at schools have very limited knowledge in financial management. Thus, it hinders the preparation of activities that are required under the technical guidelines.

The motivation of this paper to analyze the implementation of the SOA policy at the elementary and junior high school levels in Berau District includes the factors that support and hinder the implementation of the policy.

2. Research Method

2.1 Design

The method is implemented descriptively through a qualitative approach (e.g. Harijanto et al., 2021; Nassaji, 2015). The technique in question is a case study (e.g. Budiyo et al., 2019; Coimbra & de Oliveira Martins, 2013; Grauer, 2012). With this method, it is hoped that researchers will be able to describe in depth the SOA policy. Obedience to the provisions in the guidelines is important because it will affect the good or bad in the implementation of SOA.

2.2 Type of study

The characteristics of the study include two dimensions, i.e. the sample subject and the location of concern. The research subjects are people who are useful to provide information about the SOA school operational assistance program (a case study of Berau). The subjects of the research included school principals, school treasurers, teacher representatives, managers, and SOA verifiers at the district level.

The selection of research locations was selected so that researchers could more easily identify facts referring to relevant data and information from SMP Negeri 1 Sambaliung, SMP Negeri 3 Gunung Tabur, SD Negeri 3 Gunung Tabur, and SD Negeri 1 Merancang Ilir.

2.3 Data collection

Data collection techniques were planned and actualized through in-depth interviews with several informants. According to Griffie (2005) and Kristjansso et al. (2013), in data collection, instruments are needed, such as interviews or what are often also called oral interviews and questionnaires. The researchers conducted a direct Q&A session related to the subject of the research object. In addition to data collected through interviews with respondents, relevant documents were also collected.

3. Findings and Discussions

The results of this study represent: the absorption of SOA, the effectiveness of SOA, accountability, transparency, and the commitment of the implementers which are the goals and objectives of SOA which are indicators of the SOA program in Berau District. The study was conducted at 4 schools: SMP Negeri 1 Sambaliung, SMP Negeri 3 Gunung Tabur, SD Negeri 3 Gunung Tabur, and SD Negeri 1 Merancang Ilir. Two other schools are located in the city center such as: SMP Negeri 1 Sambaliung and SD Negeri 3 Gunung Tabur. The rest, 2 schools are domiciled very far from the city center, where access to communication, especially the network, is not supported so that the information submitted by the education office about the acceleration of reports in SOA accountability is late, namely: SMP Negeri 3 Gunung Tabur and SD Negeri 1 Merancang Ilir. The achievement of the SOA program policy implementation was obtained from 16 school informants including 4 school principals, 4 treasurers, 4 teacher council representatives, and 4 committees and 3 informants from the Education office including 2 verifier and 1 SOA manager. Besides the interviews conducted directly on the research subjects, the researchers also collected supporting data that were used as material for analyzing the implementation of the SOA program policies, including reports on school realization and reports on the use of unit funds (K7a).

Table 1. Absorption of SOA

Schools Name	Mileage	%	Criteria
SMP Negeri 1 Sambaliung	City center	93	Very good
SMP Negeri 3 Gunung Tabur	Far from city	37	Moderate
SD Negeri 3 Gunung Tabur	City center	82	Good
SD Negeri 1 Merancang Ilir	Far from city	70	Good

Source: Own.

The absorption capacity of SOA in implementing the SOA program policies is shown in Table 1. Recapitulation of the percentage of SOA absorption in 2020. Schools located in the city center, namely SMP Negeri 1 Sambaliung and SD Negeri 3 Gunung Tabur, the absorption capacity of SOA is classified as "good". Meanwhile, schools located outside the city have "moderate" absorption of SOA.

The effectiveness of SOA in implementing SOA program policies is summarized in Table 2. Recapitulation of the percentage of SOA effectiveness in 2020, where schools located in the city center namely SMP Negeri 1 Sambaliung and SD Negeri 3 Gunung Tabur the effectiveness of SOA is "good". But, in schools located outside the city, namely SMP Negeri 3 Gunung Tabur and SD Negeri 1 Mengancang Ilir, the effectiveness of SOA is "moderate".

Table 2. Effectiveness of SOA

Schools Name	Mileage	%	Criteria
SMP Negeri 1 Sambaliung	City center	92.64	Very good
SMP Negeri 3 Gunung Tabur	Far from city	24.69	Moderate
SD Negeri 3 Gunung Tabur	City center	82.4	Good
SD Negeri 1 Merancang Ilir	Far from city	70.31	Good

Source: Own.

Accountability is the use of regular SOA funds that can be accounted for in its entirety based on logical considerations by the laws and regulations. Accountability in implementing SOA program policies by analyzing the results of school realization reports and K7a reports (see Table 3).

Table 3. Accountability of SOA

Schools Name	Mileage	Remarks	Criteria
SMP Negeri 1 Sambaliung	City center	SP2B and K7a collected on time	Very good
SMP Negeri 3 Gunung Tabur	Far from city	SP2B and K7a collected on time	Good
SD Negeri 3 Gunung Tabur	City center	SP2B and K7a collected on time	Very good
SD Negeri 1 Merancang Ilir	Far from city	SP2B and K7a collected on time	Good

Source: Own.

In Table 4, transparency in the SOA program has been carried out in RKAS meetings with the teacher council, committee, school treasurer, and school principal. Uniquely, schools still find it difficult to access information on activities to be carried out and after using the realization it has not been reported as an evaluation.

Table 4. Transparency of SOA

Schools Name	Mileage	Remarks	Criteria
SMP Negeri 1 Sambaliung	City center	Holding meetings with the teacher council, committee, treasurer, principal, but not all information can be accessed by all parties	Good
SMP Negeri 3	Far from city	Holding meetings with the teacher	Good



Gunung Tabur		council, committee, treasurer, principal, but not all information can be accessed by all parties	
SD Negeri 3 Gunung Tabur	City center	Holding meetings with the teacher council, committee, treasurer, principal, but not all information can be accessed by all parties	Good
SD Negeri 1 Merancang Ilir	Far from city	Holding meetings with the teacher council, committee, treasurer, principal, but not all information can be accessed by all parties	Good

Source: Own.

The commitment of the implementer to SOA is under the provisions so that it has a high responsibility for completing the SPJ report, but there needs to be an increase in communication between the treasurer and the principal so that the management of SOA funds, especially financial administration, can be realized perfectly and not experience delays (see Table 5).

Table 5. Implementer commitment of SOA

Schools Name	Mileage	Remarks	Criteria
SMP Negeri 1 Sambaliung	City center	Commitment in accordance with the provisions and the principal appreciates the treasurer's hard work so that this collaboration provides high motivation and enthusiasm for a treasurer in completing SOA responsibilities	Very good
SMP Negeri 3 Gunung Tabur	Far from city	Commitment in accordance with the provisions and the principal and treasurer cooperate in completing SOA responsibilities	Good
SD Negeri 3 Gunung Tabur	City center	Commitment in accordance with the provisions and the principal and treasurer cooperate in completing SOA responsibilities	Good
SD Negeri 1 Merancang Ilir	Far from city	Commitment in accordance with the provisions and the principal appreciates the treasurer's hard work so that this collaboration provides high motivation and enthusiasm for a treasurer in completing SOA responsibilities	Very good

Source: Own.

The objectives of SOA include helping school operational costs and improving the accessibility and quality of students. Table 6 verifies that the SOA program is in line with the government's SOA objectives, so that the need to support operational costs and accessibility has been met. There needs to be an increase and fair distribution of funding for the implementation of competency standards in schools.

Table 6. Goal recapitulation of SOA

Schools Name	Mileage	Remarks	Criteria
SMP Negeri 1 Sambaliung	City center	Operational costs and accessibility in schools have been helped and the even distribution of financing for the implementation of competency standards has not been evenly distributed	Good
SMP Negeri 3 Gunung Tabur	Far from city	Operational costs and accessibility in schools have been helped and the even distribution of financing for the implementation of competency standards has not been evenly distributed	Good
SD Negeri 3 Gunung Tabur	City center	Operational costs and accessibility in schools have been helped and the even distribution of financing for the implementation of competency standards has not been evenly distributed	Good
SD Negeri 1 Merancang Ilir	Far from city	Operational costs and accessibility in schools have been helped and the even distribution of financing for the implementation of competency standards has not been evenly distributed	Good

Source: Own.

The essence of SOA is students. It appears that the implementation of this program has met the target, so that each student is assisted in operational financing even though all components cannot be fully funded because the SOA funds received by each school are not the same based on the unit cost of students.

Table 7. Goals of SOA

Schools Name	Mileage	Remarks	Criteria
SMP Negeri 1 Sambaliung	City center	Each student is helped with operational financing, and all components cannot be funded to the fullest	Good
SMP Negeri 3 Gunung Tabur	Far from city	Each student is helped with operational financing, and all components cannot be funded to the fullest	Good
SD Negeri 3 Gunung Tabur	City center	Each student is helped with operational financing, and all components cannot be funded to the fullest	Good
SD Negeri 1 Merancang Ilir	Far from city	Each student is helped with operational financing, and all components cannot be funded to the fullest	Good

Source: Own.

Publications by Kartasmita & Sulistyaningrum (2021), Kharisma (2017), Kharisma et al. (2021), and Sopyan et al. (2020) concludes that aspects that affect policy implementation include: communication and coordination, resources, bureaucratic structure, and characteristics of implementers. Education is the main thing in the civilization of a nation (Idris et al., 2012; Newman, 1977; Putra, 2019). Enjang et al. (2016), Firman & Tola (2008), Kawuryan (2002), Kohl et al. (2022), and Sukmayadi & Yahya (2020) focus on the priorities of each region in advancing education as an important element in development progress.

Recently, Rinda et al. (2019) investigated the financial management of SDN Girirejo 02 in Magelang Regency, which absorbed SOA. The sign, the level of reporting, evaluation, monitoring, and planning in the criteria of "effective". This is in line with Baedhowi et al. (2017) which revealed that financial support through SOA to improve operational and non-operational at reference vocational high schools (SMK) in Indonesia, had a significant effect on student learning outcomes and the quality of the process. A case study at SD Negeri 3 Ngroto in Grobogan, SOA funds really support the input–process–outcome component efficiently (Rofiah et al., 2019). Universally, Putra & Suryanawa (2022) emphasized that the flow of SOA in senior high schools (SMA) Negeri 1 in Marga is still constrained by supervision by the community, lack of participation by stakeholders in the fields of education, transparency, and accountability, although it has a positive impact on the effectiveness of management. SOA from the government. In junior and senior high schools in Padang City, the target of SOA is running optimally, where these schools have integrity, actively provide technical guidance, and competent human resources. Yet, only a few schools routinely follow SOA administration according to regulations (Yusmaridi et al., 2021).

4. Conclusion, Suggestion, and Implication

4.1 Conclusion

The two points of this paper highlight the implementation of SOA in elementary and junior high schools in Berau District, then the supporting and inhibiting factors in the policy program.

The implementation is described in 7 pillars. First, absorption. The SOA program in schools located in the city center has a "good" absorption component financing, but schools located far from the city center have a "moderate" SOA absorption component financing. Second, effectiveness. Schools located in the city center have a "good" SOA effectiveness competency standard, but schools located far from the city center have a "moderate" SOA effectiveness competency standard. Third, accountability. In the completion of the letter of request for approval of expenditures (SP2B) and K7a reports for schools located in cities, it was achieved "very good", but schools located far from the city were still classified as "late" because they needed SP2B repairs, where the SOA realization report in K7a format had been completed on time. That way, accountability at schools located far from the city is achieved in the "good" category. Fourth, transparency. Transparency in the implementation of SOA in schools located in the city center and schools located far from the city has carried out simultaneous RKAS meetings involving the teacher council, committee, treasurer, and school principal. But, not all RKAS information can be accessed by all parties who need information related to the use of the SOA funds. Even so, SOA transparency was achieved "good". Fifth, the commitment of the implementer. All schools are by the provisions and the principal cooperates with the treasurer in completing SOA responsibilities, so that the implementor's commitment to the school is achieved "good". Sixth, the purpose of SOA. In reality, schools located in the city center and schools located far from the city have helped operational costs and accessibility in schools have been helped, but the equitable distribution of financing for the implementation of competency standards in schools has not been evenly distributed, so that the SOA objectives are achieved "good". Seventh, target. The implementation has met the target. Each student is assisted in operational financing and all components cannot be fully funded because the SOA funds received by each school are not the same based on the unit cost of students, so that the SOA target in schools is also achieved "good".

Interestingly, there are two sides based on the output of the study, such as supporting and inhibiting aspects. First, communication and coordination. The transmission and clarity have been maximally conveyed, but the consistency of SOA reporting needs to be improved. Chairman, human resources. The quality of human resources in schools located in the city center is adequate, but for schools located very far from the city, it is necessary to increase human resources more optimally. Third, the bureaucratic structure. In the application of standard operating procedures (SOPs) it is deemed appropriate, but there are still schools that have difficulty implementing SOPs. Fourth, the characteristics of the implementer. The implementers have understood and deepened the regulations and technical guidelines that apply to both principals and treasurers. However, in practice, some schools find it very difficult to implementing this regulation.

4.2 Suggestion

Practical recommendations are focused on stakeholders. For example, the Ministry of National Education as a policymaker. Ideally, before implementing regulations, first conduct an assessment or mapping of the readiness of local schools. For local governments, it is necessary to divide funds for SOA activities in the context of assisting schools to accelerate transparent, accountable, and application-based financial accountability reports.

4.3 Implication

The implication of this paper is to focus on future research directions that address effectiveness in SOA funding. Too, theoretical contributions take into account the holistic concerns of implementers, schools, and local governments. Multidimensional factors that support need to

be improved and factors that hinder policy implementation must bridge concrete solutions, so that they are beneficial for the quality of education and towards integrated school interests.

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