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Three Budgeting Pattern of School Operational Assistance Fund

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ABSTRACT

This study purpose is to seek a thorough understanding of fund budgeting for School Operational Assistance (SOA) at regencies/cities in Indonesia. Ethnometodology is used as the research method. Research results show three patterns of fund budgeting for School Operational Assistance. They are single principal dominance, particular group's dominance and school dominance. The actors interpret budgeting as formal administrative ceremonial activities. There is a conflict between values of humanistic values in education with economic value of School Based Management (SBM). Transparency and accountability of each budgeting stage of SOA fund should be improved in future as a supervision tool for all stakeholders on SOA fund.

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INTRODUCTION

Budgeting is a relatively new thing for most primary education institutions in Indonesia. This process should be run by schools of SOA fund receiver. SOA fund began to be allocated since July 2005. Initial launch of SOA fund are part of a reallocation program policies of fuel subsidy reduction (Suharyo and Widyanti, 2006). In year 1998-2003, to help poor students are allocated through the Social Safety Net (SSN) for education (Anam, 2005). SOA program is claimed as an extension of SSN program (Darmaningtyas and Subkhan, 2012).

SOA program is expected to be able to anticipate the impact of economic crisis and fuel prices increase toward education (Anam, 2005). Equitable access to education and lowering the dropout rate becomes the main goal at commencement of this program (National Education Department and Religious Affairs Department, 2005). Starting in 2009, government made changes to the program's objectives of expanding access SOA to improve the basic education quality (National Education Department, 2009).

Basically, SOA fund is given for non-personnel operating costs for basic education unit. Non-personnel costs are costs for consumables materials or educational equipment and indirect costs such as power, water, telecommunications services, maintenance of facilities and infrastructure, overtime, transportation, consumption, tax etc. (National Education Department, 2009).

SOA fund at year 2005 became a major tool to support the School Based Management (SBM) implementation in Indonesia (Vernez, Karam, and Marshall, 2012). Education development pattern based on SBM is stipulated in Law No. 25 Year 2000. Furthermore, it is affirmed in article 31 Law No. 20 year 2003 that SBM becomes unit management principle of early childhood education, elementary education and secondary education.

SBM emerged as reform proposal from researchers of educational administration in 1960 and 1970's (Brown and Cooper, 2000). SBM emerged as a new paradigm of educational management in different countries with diverse names. SBM changes government's responsibility to cover school budget management, personnel and curriculum (Zazin, 2011), spending or saving school funding (Hadderman, 2002). SBM is based on theoretical ideas about participation, delegation of authority (Mehralizadeh, Hossain, and Atashfeshan, 2006), competition (Brown and Cooper, 2000; Mehralizadeh *et al*., 2006) and decentralization of education (Cheng, 1993; Mehralizadeh *et al*., 2006; Pang 2008). SBM is the implementation core of school autonomy for entire field both academic and non-academic. The goal is schools independence (Hadderman, 2002).

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One implication of SBM application and SOA fund is the school must implement the preparation phase, implementation and budget accountability. It is new for most schools, especially public schools. Previous years, school operation costs are regulated centrally by Education Department of District/City. Schools only run academic activities. Schools do school budgeting process based on estimation allocations of received fund. The fund is decided by central government based on number of students. SOA fund budget actually only become part of yearly Budget Plan of School Revenue and Expenditure (RAPBS). However, most primary education of this research site use school operations cost only from the SOA funding sources of central government.

Budgeting research at public sector organizations in Indonesia have been carried out, but generally uses a quantitative approach. A qualitative approach is not commonly used for accounting research in Indonesia. Existing qualitative research about budgeting generally focus on local government level or college (Wahyudi, 2004; Djamhuri 2009; Razak, 2011). SOA fund budgeting at school level has not been much explored by accounting researchers. Therefore, this study focus is to get a deep understanding about SOA budgeting.

Methodology:

Burell and Morgan (1979) become a reference in development of accounting though (Triyuwono, 2012). They use two-dimensional of subjective and objective with four paradigms of functionalist sociology, interpretive sociology, sociology of radical humanist and radical structuralist sociology. Furthermore, Chua (1986) classifies the three paradigms of accounting thought as mainstream (positive), interpretive and critical. Quantitative approaches are very dominant in accounting research today, so it is referred as mainstream paradigm (Triyuwono, 2012). Interpretive and critical look the same accounting problems but from a different perspective (Chua, 1986).

Science construction is determined by methodology paradigm used. Mainstream paradigm is born in modern accounting with characteristics of rational, empirical-materialistic and mechanical (Triyuwono, 2012). Attention to material world in modern accounting is very high. Financial accounting, management and dominant international contain elements of "*Yang*" (masculine) and leave elements values of "*Yin*" (feminine) (Hines, 1992). Even Tinker (1980) said that accounting based on marginal economy will not produce a good solution. Marginal economy will only show tautological and indeterminate (Belkaoui, 1996). Tautology is a figure of word excessive repetition and unnecessary.

A qualitative approach looks accounting is not as a value-free science, but actually it is loaded by value (Triyuwono, 2012). Accounting is within organizational context and specific communities (Andrianto and Irianto, 2008). Accounting is formed and maintained by individuals who live in accounting environment, which in turn they have the right to change (Sawarjuwono, 2005). Roslender (1992) call accounting as a major institution component of socio-cultural structures in society as part of other social institutions. Accounting as family, religion, education, science and technology can be studied extensively with sociology.

Belkaoui (1996) states clearly that accounting is a social science. Behling (1980) proposed five important objections to implement natural science model into social science research, i.e. uniqueness, instability, sensitivity, less realistic and epistemological differences. When science thinking is used to study human nature, then many of problems arise. Can a man be equated with other natural objects? Man is the creator of meaning; he is born as self-determining beings, with dignity, not limited to laws outside him like other natural objects. Human live in interpretation space is to make concept of self, reality and science as results of interpretation (Irianto, 2006).

Based on above discussion, this study is more appropriate to use a qualitative approach. Ethnometodology method is chosen to reveal and analyze the data. Ethnometodology term refers to the rational investigation of nature of indexical expressions and other daily practical actions (Garfinkel, 1967). Ethnometodology makes a research of everyday human activities, particularly in social interaction aspects that are taken for granted (Burrel and Morgan, 1979). Ethnometodology studies is based on common-sense and a series of procedures and considerations such as those used by ordinary people to understand, seek out and act like their situation (Heritage, 1984).

Daily practices of actors became a major concern in ethnometodology. Indexicality and reflexivity play important roles to analyze ethnometodology (Burrel & Morgan, 1979). Indexicality meaning is inherent, its understood by reference to where and when they occur (Heritage, 1984). Indexicality can find in daily conversations that emerge from social interaction. Indexicality imply the meaning of units (words, behavior, events) with more than one meaning (Ludigdo, 2005). Researchers can capture Indexicality to understand expression, language and everyday expressions of actors and see the time, contexts and communication situations.

Reflexivity shows two-way and mutual relationship between the researcher and studied object in research process. Researchers and objects are involved in same context (Ludigdo, 2005). Reflexivity requires researchers to be able to look back on what has gone before (Burrel & Morgan, 1979). Data study is analyzed by Indexicality and reflexivity concept.

This study is conducted at several elementary schools and junior high in district/city in Indonesia. These study informants are principals, teachers, school personnel, parents, and members of committee, SOA management team at District/Municipal and government auditors. Data is collected by in-depth interviews, document analysis and participatory observation. Researchers use semi intact participants in this study, meaning that some of informants know that researchers are conducting research of SOA fund, but most other informants do not know. Both informant who knows or does not know the researchers position do not affect the data collection process. Credibility of research data is tested by data triangulation. Triangulation is one of most important and easy way to test the credibility (Merriam, 2002; Creswell, 2007; Creswell, 2012).

RESULTS AND DISCUSSION

Three Patterns of SOA fund budgeting Practice in Basic Education Institutions:

This study found three patterns of SOA budgeting in school. They are single dominance of principal, dominance of particular groups at schools and school dominance.

Single dominance of Principal in SOA Fund Budgeting:

In first pattern, principal dominates the budgetary process of SOA fund without involving others. Informants use some other terms as single-organ player, single fighter and satay seller management. Single organ is one performance of organ music by musical instruments. He runs his own organ musical arrangements for various types of songs on singer demand. Satay seller management term is the most frequently used by informants, as said by following informant:

".... work alone style" is "satay seller management"… (Informant No. 62, 9 September 2014)

Satay is one traditional Indonesian food with raw materials from chicken, meat or fish. Chicken, meat or fish is stuck on sticks or small pieces of wood and served by roasted. There are three general ways to sell satay namely professional seller who open shops or stalls, roadside vendors and peddlers.

Satay seller management at this research is to show the pattern of work management of roadside vendors and peddlers. These satay seller usually do all the work themselves, ranging from sales planning, seasoning mix, material procurement, selling process and revenue acceptance. Therefore, satay seller management is considered by some informants as the most appropriate metaphor for management patterns of principals who manage SOA fund without significant involvement from other parties. This is stated clearly by informant 7 below:

"... yeah, principal manages, takes and hold, and spend the fund, only administration and responsibility letter (SPJ) who submitted to another. Committee only makes signature "(Informant 7, 13 September 2014)

The principal only involve school operators and committees. Operator is needed for preparation and data input to application. School committee signature is needed for school report. Their involvement is only for administration report. Actually, principal who apply this pattern often face the problem of internal conflict. Another problem arises and it is found when the school becomes a sample and audited by audit institutions.

This school budgeting pattern is known only by principal. Synchronization between the budget with vision and mission of school and School Medium Term Plan is often overlooked. Participation of internal elements of school and parents are very weak. As a result, budgeting process of SOA fund do not run well. Budgeting evaluation process becomes very weak, because it is evaluated internally by principal.

The Principal is not transparent to internal and external parties. This attitude creates mutual suspicion at school. Principals with this pattern feel him capable, safer and faster to work alone. Member of SOA management team revealed that principal who apply this pattern begin to lower.

Principals who apply this pattern are not familiar with financial management autonomy for schools. Principal's authority becomes uncontrollable. Principal enjoy the commander style (Kartono, 2009). Principals monopolize the school, positioning himself as a school ruler. All policies and activities centered on him (Irawan, Eriyanto, Djani, and Sunaryanto, 2004).

Special Groups Dominance at Schools in SOA Fund Budgeting:

Principal involves several people in school as teachers and staff. People with same idea and can work together to support the work program are selected as member of special group. They do not necessarily become SOA management team of school, but there are schools to make this exclusive group as team. School operator is a person who is always included in exclusive group. Uniquely, school treasurer is not necessarily included in this group, because there is also treasurer who just only signed SPJ and reports.

This exclusive group assists the principal in every stage of SOA fund budgeting, ranging from preparation, implementation until SOA report, as revealed by teacher informant below:

"... Principal and people nearby manage the SOA fund until reports. For example, the representative is Miss.... administrator who operates computer. We know nothing ... "(Informant No. 26, 15 February 2014)

This particular group is considered exclusively by other schools member. Principal transparency is needed to respect teachers and staff at schools. Teachers and staff aware of possible insufficiency of SOA fund to finance all school activities. Closeness Principal and his team make them cannot do anything.

SOA fund budgeting process with this pattern is better than single principal dominance. School work plan has been prepared jointly by a special team. Budgeting process is undertaken jointly, though it does not involve all elements of school. This pattern still cause a high conflict potential between a special group and other schools elements that are not involved. Committees and parent participation in this pattern already exists but is still low. Parents have started to be involved in budget preparation. Parents are involved as representative to inform fund planning. The school has not publicly expressed their financial information.

Schools with this pattern have difficulties to go ahead. There is no support from entire school community, conducive atmosphere had not been created. Conflict potential is lower than satay seller management. Teachers and staff who are not involved also chose to only run their daily obligations. They do not want to disturb the school affairs. They feel are not appreciated and afraid to be considered too noisy and too want to interfere.

School dominance in SOA fund budgeting:

Schools with this pattern are still able to maintain student achievement in various fields. Schools reveal the budgeting information to teachers, employees and parents. Detail explanation is shown about detail fund usage and parents are given opportunity to decide how much the donation for other unfinanced program. However, schools should really pay attention to poor students, to be completely free of payment of any kind. School problems can be solved jointly.

School discuss with internal party about budgeting. In fact, some schools make special work meeting to prepare for work meeting and work fund meeting. This is revealed by one principal:

"We conducted a work meeting with teachers to discuss 8 standards, what will be done in a year, and how much money is needed. Three days ago at 10, 11, 12, teachers is divided into standard group. The results are sent to plenary session, we discuss both programs and fund, and mainly spent 700 millions of SOA fund "(Informant No. 11, 3 September 2014)

After completing the internal discussions at school, school socializes the process and discuss with committee and parents. Some schools choose to meet with parent representatives from each class. But some schools involve all parents of students. Some schools implement the strategies where parents are not invited in a single meeting, but divided into several meetings. Other schools do a general socialization of SOA fund in new school year.

Many schools use this participation pattern in budgeting stage. Internal elements of school have been involved. School has developed a School Work Plan based on Medium Term School Plan and School Self-Evaluation. Synchronization of programs and activities to the vision and mission had started. Parents and committees participate at stage of budget preparation. School atmosphere in this pattern is also more conducive than the previous pattern.

School transparency to community and parents in school budget preparation is not supported by transparent reporting of financial accountability. Unfortunately, majority of schools only involve parents in budget preparation process. Parents often complain about this condition.

"Why parents are only invited to discuss money needs, after that we lose information. We feel less comfortable. It often makes people lazy. We are encouraged, mailed and invited in participation at beginning, after that we never know again, fund collected is enough or more, no more reports or information to us.... "(Informant No. 59, 30 September 2014)

Few schools follow the technical guidelines to put announcement RKAS and reports the fund usage at school notice board. Many schools never put up the announcement in school. The school understands this obligation, but still not willing to carry out. Schools worry to be bothered with questions about the fund usage. Some schools choose to put announcement in room teacher or principal's office.

Problem behind the SOA fund Budgeting:

The third pattern above show symptoms of SOA fund budgeting problems. Schools face the real condition often clash with rules.

Budgeting:

Indonesia Government has implemented performance budgeting as a form of public management reform. Schools are obliged to make activities budget to clarify achievement of performance targets and fund needed. This demand is rather difficult to be met by whole school because of low human resource capacity. School employees have low understanding of accounting, including the budget practice. During this time, school is only familiar with academic administration.

Poor understanding of school's employees makes many schools difficult to synchronize between visions, mission, EDS (school self-evaluation, RJMS (Medium Term School Plan), RKS (school work plan) and RKAS (school work budgeting plan). These make the school feel the documents and synchronization are not too important. Although already done socialization to authorities, but the behavior of some actors in schools has not changed.

The actors felt the accounting processes as budgeting is not very important to them.

Formal budgeting has been following the technical guidelines, but in real terms does not reflect the goals of system changes. Budgeting preparation still uses the mindset of traditional budgeting namely incremental. Even some schools think the budget deemed do not bind the implementation. It is certainly an impact on budget implementation.

Budget Implementation:

Fund source of school operation for current study sites is SOA fund from the state budget. Local government has not allocated additional fund to support school operations. Free school policy is unclear for public. SOA fund is though sufficient to finance all schools needs. Darmaningtyas and Subkhan (2012) found that SOA fund only able to meet a maximum of 50% of total operation cost of education. This policy also makes some schools afraid to accept donations from parents. Schools fear to charges the parents. Schools prefer to avoid the issue and run with budget. As a result, participation of parents is reduced since the implementation of free schools policy.

In addition to budget constraints, certain limitations in Technical guide hinder schools to meet their real needs. Two limitations of technical guide that often become problems are prohibition to purchase laptop and percentage of salary payments to teachers and non-civil servants teachers, namely 20% (SOA Technical guide 2015 has allowed the purchase of laptop, but salaries percentage of teachers and non-civil servants become 15 %). Schools make their own policies to address the ban of laptop purchase by SOA fund. Laptop become real needs for school, since almost all school data is currently based on system.

Teacher’s problems should not become school's responsibility. Elementary schools in many research sites use non-civil teachers. Local Education Department officials states that elementary school shortage at study sites until the end of 2014 approximately 800 people. Some schools have non-civil servant teachers about 50%. Currently, teachers and non-civil servants are paid by SOA fund. If school provides teachers remuneration only 20% of SOA fund, the amount would be very minimal. This is not comparable with teacher sacrifice. Principals are very often faced with dilemma of policy making. There is conflict between the consideration of human values and social economic values demanded by system.

Schools policies often do not use RKAS that have been prepared. Schools use SOA budget in according with the real needs. This has an impact on budget reporting.

Budgeting report:

Classic problem of school accountability reports delay of SOA fund are continue repeated and unresolved. One reason is schools should make adjustment and administration preparation such as SPJ and other appropriate reports for completion of technical guidelines. If expenditures deviate from technical guidelines, school will direct the appropriate technical guidelines. Schools do a "game" and "compaction" budget to fit to Technical guide.

Schools want to follow current technical guidelines to avoid diversion fund assumption. Schools make adjustments because school policy to address the real needs. The actors knows and difficult to do something that different with their conscience. But because it is not for personal gain, that's what makes them still feel calmer. This condition also makes school use adjustment strategy between RKAS and report of fund usage at end period. The options are statements conform to RKAS or RKAS adjusted to report.

The difference between all three patterns is information disclosure to internal parties. At first pattern, only principals who know the measures taken. In second pattern, policy is known only by members of a special group. In third pattern, all parties know and understand school's internal policies that should be taken by principals. Reporting delay condition is known and understood by almost all teachers and employees.

At future, school should improve accountability and transparency to manage SOA fund from budgeting draft stage to accountability. This can reduce the conflicts potential fueled by mutual suspicion. In addition, this action can also be used as a means to monitor the management of SOA fund by all school stakeholders.

Budgeting meaning of SOA fund for Actors:

Budgeting in public sector organizations is different with private organizations. One causes of difference is funding source. Public sector organizations manage fund from public to achieve welfare. Budgeting is a quite complicated process in public sector organizations (Willoughby, 2002), including the school.

Schools implement common sense SOA fund budgeting, just to abolish the obligations. Budgeting serves as a rationalization process - not a measurement of efficiency (Wahyudi, 2004). An increase in budget process is done mostly only as a cosmetic. The important thing to consider is to ensure smooth flow from preparation to implementation and monitoring of budget (Nabiha, 2000).

Budget is considered non-binding. It is only complementary. The budget is used as a reference for formulation SPJ and facilitates the reports. SOA fund budget is not based on implementation of school activities. As a result, budget only become a symbol

of performance that is not necessarily used in decision making (Ansari and Euske, 1987). Although the budgeting system was modified every year but it still runs the same way. Accounting system and new budgeting is different the implemented system (Djamhuri, 2009).

Principals and school elements make every effort to maintain stability in school. Single dominance and dominance of particular groups pattern have high conflict potential, but the external parties are not necessarily aware this internal conflict. The good name of school is a major consideration for internal party to hide the conflicts that arise between them. SOA fund are managed properly, interpreted by principal in relation to effective management of SOA fund in according to school needs. Although sometimes principal must take appropriate internal policies needed, but it could contrast with demands of external policy. Individual principals and school organization ultimately faced with dilemma between the demands of management accounting practices where budget must be economical and education process essentially should a humanist. Consequently, budgeting administration ceremonial is implemented to maintain stability and legitimacy of organization and positions. Budgeting process is done for organizations image (Covaleski and Dirsmith, 1983). The SOA fund budgeting becomes ceremonial administrative for organization formalities needs.

Conclusion, Limitations And Research Implications:

Budgeting is a relatively new thing for most public elementary school. SOA funds become the main tool of SBM implementation in Indonesia. One implication of SBM application and SOA fund acceptance are the school must implement the preparation, implementation and accountability phase of the budget. Research results show three patterns of budgeting practices of SOA funds in schools. They are single principal dominance, particular group's dominance and school dominance. Problems faced by schools are low human resource capacity, low understanding of accounting, the lack of infrastructure, insufficient SOA funds budget for school operational needs and free schools policy decrease parents participation. Finally, the actors took measures in accordance with their real needs. Budgeting becomes meaningless as expected by the system. The actors interpret the budget stages only as a formal administration ceremonial.

These study informants are technical actors who implement SOA funds in schools. Researchers does not much investigate the perspective of policy makers as Regional Head, SOA management team at provincial and central levels. In addition, this study only explores SOA funds budgeting from central government or state budget.

Researchers can further explore the SOA funds from region and other school funding. Future studies also can understand the process to determine the amount of SOA fund budget at central government or local government's level.

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