

**THE SCHOOL SYSTEMS AND ACCOUNTING PROCEDURES ARRANGEMENT
AS A SYNCHRONIZATION EFFORT TOWARD THE IMPLEMENTATION OF
THE VARIOUS REGULATIONS OF SCHOOL FINANCE PROCESS**

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ABSTRACT

The various regulations, had been applied in schools finance process, created issue in implementing the financial management which conducted by the financial manager of elementary schools. This issue was classified into some parts of issues. The first issue related to the schools systems and accounting procedures was the application of treasurer administration system without applying the bookkeeping process and implementing the systems and procedures as well as the accounting rules. The second problem was the format of the statement as the reference for the managers. The short-term goal of this research was to get the real and comprehensive pictures of the school financial management condition and the understanding comprehensive of the various regulations related to the financial management of the school. After conducting the direct research of financial management in the schools, the result of this research would be compared with the regulation aspects which had been applied there. The next stage was to find the solution of the difference between the real practice in the schools and the regulations themselves and also to find the solution for the real practice application and the accounting principle which would be accepted by people and suitable with the government accounting standard. The result of this research was a system and procedure which consisted of 3 (three) aspects of finance process: Planning, Administration Management and School Financial Statement. This result was also expected to be the long- term solution for the issue of finance process for both public a private elementary schools by arranging this into a standard system of school financial management which could produce the financial statement required by all aspects with several provisions and regulations based on the approach of accounting.

Keywords: Accounting, Financial Management, Systems, Procedures, Schools

INTRODUCTION

The financial management process of the school was a series of systematic process started by a planning process followed by the process of programming, budgeting, the management of budgeting process, including the school budget reporting and accountability. The series of process above couldn't be separated from one stage to another stage.

Systematic approach that had been done was the approach of financial statement process done by the management function represented by the treasurer administration function. One of the characteristics of the administration approach was the use of methods or the way of recording the bookkeeping process which was the single entry bookkeeping and the cash basis as its basic accounting.

The single entry bookkeeping method has an intention that was the recording would be done only one side and would not record on the other side as a control of each event. Another characteristic as a result of this method was unable to produce other financial statements beside the realization statement which was the financial statement that showed the assets, liability and equity of the school. This method also has the advantage that was the treasurer recording could be done easily; they didn't need to understand the rules of debit and credit, just like in accounting process which usually would be the issue for a treasurer administration staff.

The cash basis approach meant the transaction acknowledgment done by considering the time when the cash received or used. The advantage of the cash basis approach was the careful action when the process of the transaction acknowledgment of cash received. They would only record if the cash was completely received. The outlay also recorded when the cash had been used. The weakness of this method was it didn't record the accrual and deferral things which happened or experienced by all of the school aspects. The effect of this condition was the duties and the rights were not completely served by the existing process. It caused the financial statement was not completely the same with the comprehensiveness and accountability elements. This thing would become the next issue by applying or using the cash basis approach.

The legal basis in the school financial management process was Permendiknas no. 51, 2011 which discussed about the guideline and technical guidance of the use of BOS fund (*Bantuan Operasional Sekolah*) and the financial statement of BOS. The schools were a part of the district working units in a district government which should be guided y the ministerial regulation No. 13, 2006 about the district financial management process and the ministerial regulation No. 59 which told us about the financial management process of the district government.

From a lot of regulations above, it became an issue for the financial manager in the schools. This matter caused there were no the synchronization of the statement format, the documents and recording books and the account for the transaction managers and the statements themselves. This matter absolutely confused the treasurer administration staffs and the principals as the ones who used the budget and should

be responsible to the financial management and wrote the school financial statement as the transparent and accountability actions of the schools.

The explanation above showed that the existing financial management process has the strengths and weaknesses. The existing strengths couldn't completely cover the weaknesses, so that it was a must to have the comprehensiveness and accountability elements to do the financial management process using a method that could solve some issues above. So, this research would focus on finding the solution of those issues or in other words how to do the harmonization of the various regulations so that the school financial statement could apply some regulations into a financial management process which was based on the accounting principle or the principle of our country or the district fund.

LITERATURE REVIEW

The school finance

The school finance was the systematic process to plan, organize, direct and coordinate, supervise, and report all activities for financial sector, so that the goal of the school could be achieved effectively and efficiently. The concept of the school finance was usually limited by the simple meaning or concept which was the process of recording the money received and used. In a big concept, the school financial management process consisted of planning, applying, recording, reporting and the school accountability of the money allocation for a particular period, for example, it was used for one period of an education year.

The school finance was the artery for budgeting aspect of the series activities or the teaching and learning process of elementary school level. The series of education activities started from the new student registration, teaching process, extracurricular of the examination and all the activities which related to the teaching and learning process to the students as well as providing the supporting facilities and infrastructures for the schools.

The action of financing education should be done efficiently. More efficient an education item, the fund needed for achieving the goals would be smaller. So, if the system of school financial management was conducted correctly, it would increase the efficiency of the education process. It meant with the available fund for the schools, it could achieve the goals of the education productively, effectively and relevant between the needs in education and the community development. In order to reach those things, it was needed to have a process of planning, organizing, directing, coordinating, supervising and reporting all activities in the budgeting sector so that the schools goals could be achieved effectively and efficiently.

The Arrangement of School Financial Statement

The arrangement of school financial statement using the accounting approach was different with the arranging the school financial statement using the treasurer administration staff management. This thing became a direct problem in the schools for the financial managers whether they would still use the treasurer administration staff management or the accounting approach.

The arrangement of the financial statement using the treasurer administration staff management would only create the statement in the form of the recapitulation of the cash received and used. This case couldn't cover the regulation requirements especially the accounting based on government standard which forced the schools to give the complete financial statement, including the balance. The arrangement of financial statement using the accounting approach could create the complete financial statement, although the schools would use the cash basis or accrual basis in applying this. This thing would be the driver for those schools financial managers to move from the treasurer administration staff management approach to accounting approach soon.

Method

This research was descriptive comparative; it described what had happened on the field in order to compare the result with the message of the various regulations as the basic of financial school management. This research was also supported by historical approach and conceptual approach. The use of historical approach was meant to discuss and find the purpose of determining the responsibility form, so the background and the law principal could be seen as the basic to prepare the financial statement that suitable with the standard used, while the method of conceptual approach was used to make the research easier, because this approach followed the related rules. So it was expected that it could give the clear view to solve the problem about preparing the financial statement based on the Government Accounting System.

The data used were the primary and the secondary data. The primary data was directly got from all the principals within Palembang District about 60 numbers of respondents and *Badan Kepegawaian Kota Palembang* and *Dinas Pendidikan Pemuda dan Olahraga* (Dispora) through questionnaire and deep interview.

The data collecting was processed and analyzed with the qualitative and comparative descriptive; the collected data would be processed based on the quality, analysis that focused on the chapter of the rules about Public Sector Accounting that related to the issues discussed by the writer. Those determinations were connected to adapt the condition of school financial management.

Result and discussion

This result was conducted about 4 (four) months to get the data; conduct the field survey, and make the guide book of the school financial management. The number of respondent schools were 60 (sixty) schools from 120 (one hundred and twenty) schools as populations. The primary school was divided into 4 (four) parts A, B, C, and K. in order to get the maximum result from the homogeny samples, so the sample was taken 50% from each school as this figure:

Table 1

The number of respondent

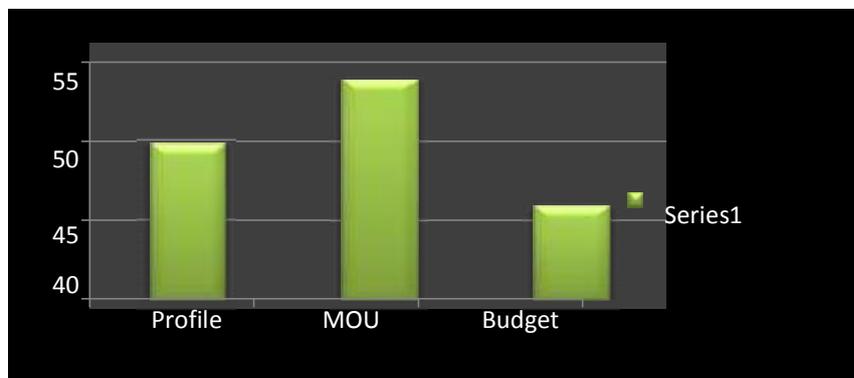
No	Name	Number of respondent
1	Type A	21
2	Type B	18
3	Type C	10
4	Small Type	11
Total		60

Source: Primary data

The technique of collecting the data was conducted by spreading the direct questionnaires and interviews to the principals together with the school treasury about the process of the school financial management with the used regulations.

The school financial management was divided into some phase; planning, school financial budgeting, school financial conducting, supervising and evaluating the school that accommodated the questionnaires became the budgeting making, liquidity processing, accounting, giving the responsibility, and checking. The budget was received from Central APBN, Province APBD, and District APBD. Here was the result of questionnaires tabulation for central APBN, province APBD, and District APBD.

Graph 1. Respondents' answer to central APBN



Source: Primary data, processed.

The analysis:

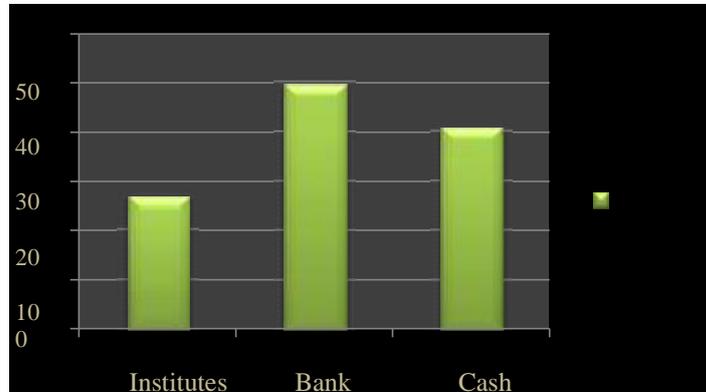
1. Not all of the schools gave the school profile
2. Not all the school signed the cooperation
3. Not all the arranged the school budget

The conclusion:

1. There was variation in budgeting process
2. There was variation in process of determining the budget

3. There was variation in arranging the budget documents.

Graph 2. Respondent answer to the liquidity process of Central APBN

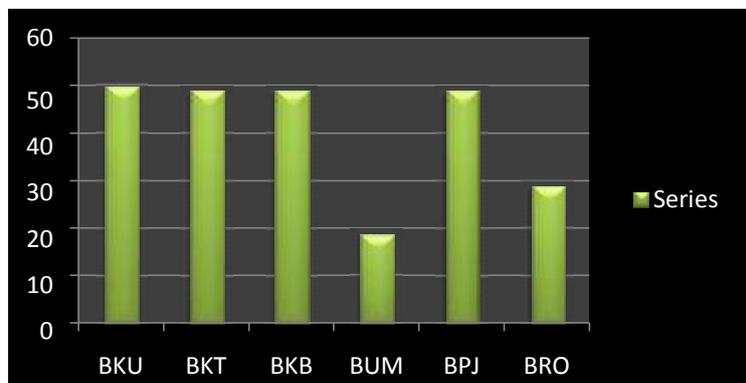


Source: Primary data, processed.

The analysis:

1. The institutes that gave the most fund to school
2. Transfer through the bank was not completed well
3. Cash transfer was not completed well

Graph 3. respondent answer to the liquidity process of Central APBN



Source: Primary data, processed.

The analysis:

1. Sample showed that not all the school conducted the general book even most of them had done the general book.
2. The process of giving the cash general book was not completely good even most of them had done the cash general book.
3. Down payment cash book was not done completely
4. Tax book was not done completely

5. Object detailed book was not done completely

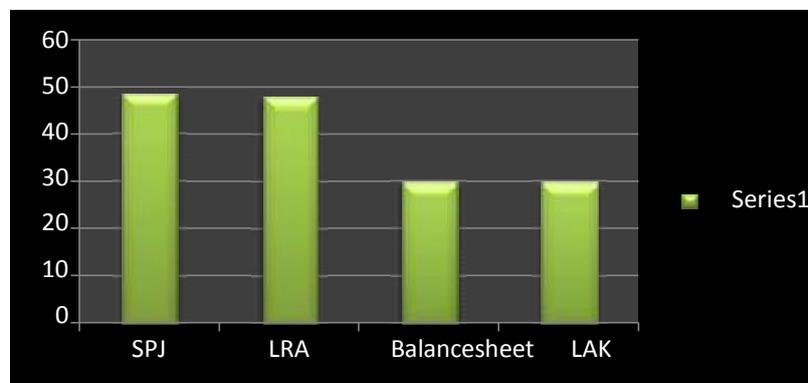
The conclusion:

1. The process of accounting was not suitable with related regulation
2. kind of books used was various

The implication:

1. Differences in accounting process
2. The responsibility would not be comparable.

Graphic 4. The result of respondents answers to the Central APBN Accountability



Source: primary data, processed

The Analysis:

1. The fund accountability process with SPJ was not prevalent.
2. The process in the form of LRA finance statement, balance and LAK couldn't be understood and implemented correctly and prevalently.

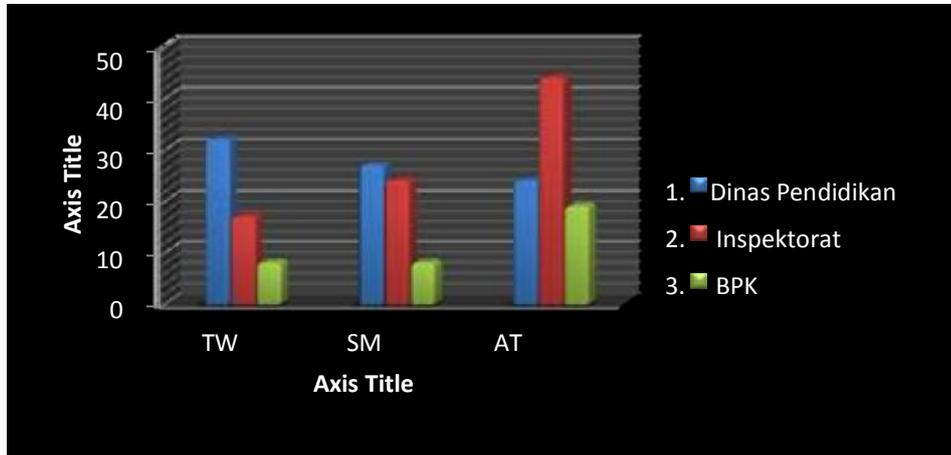
The Conclusion:

1. The accountability process was still conducted with the various ways
2. The accountability output was not comparable

The Implication:

1. The transparency level and the accountability were getting weak.
2. The confusion of all the financial managers caused by the accountability aspects were not the same.

Graphic 5. The result of respondents answers to the Central APBN Accountability



Source: primary data, processed

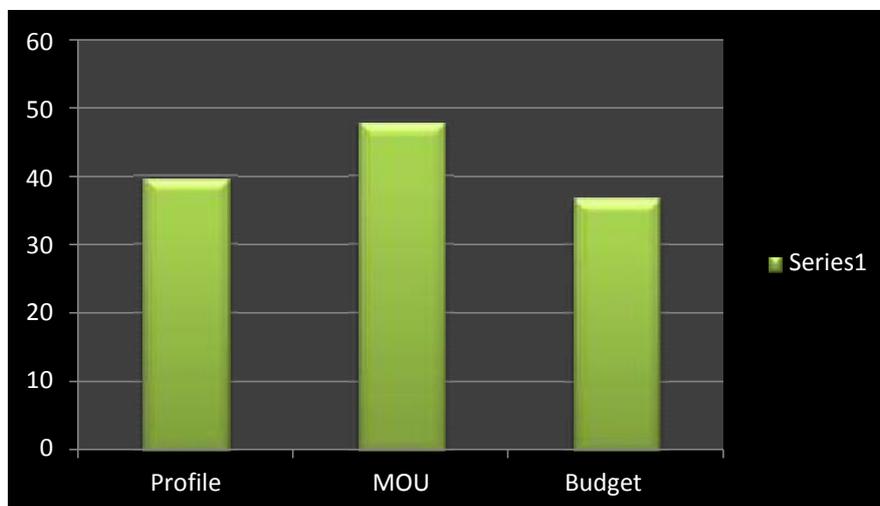
The analysis:

1. There was the various of supervision process
2. The supervision was still internal supervision
3. The external BPK supervision was still not prevalent.

The conclusion:

1. There were still many internal supervisions
2. The external supervision was rarely conducted

Graphic 6. The result of respondents answers to the Province APBD Fund



Source: primary data, processed

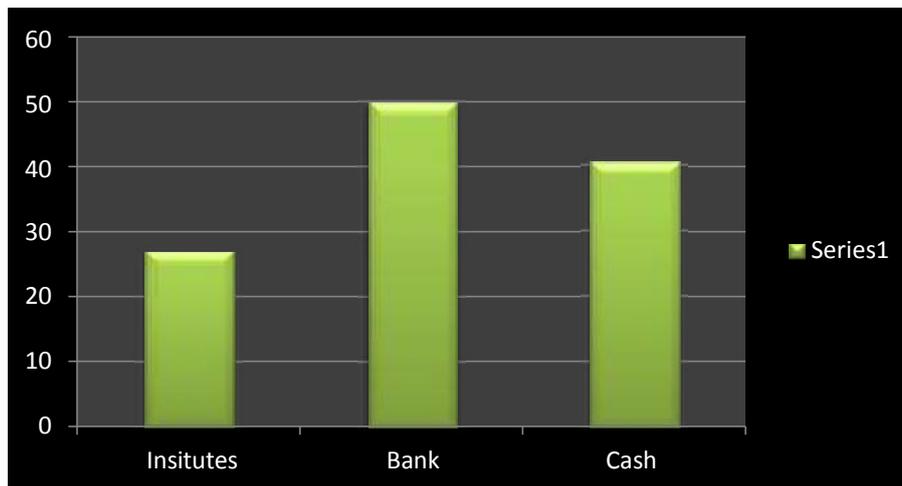
The Analysis:

1. Not all schools handed the schools profile
2. Not all schools signed the MOU
3. Not all schools arranged the school finance

The Conclusion:

1. The various in budgeting process happened
2. The various in budgeting arrangement happened
3. The various in the document arrangement of budget happened

Graphic 7. The result of respondents answers to the fund liquidity process of Province APBD

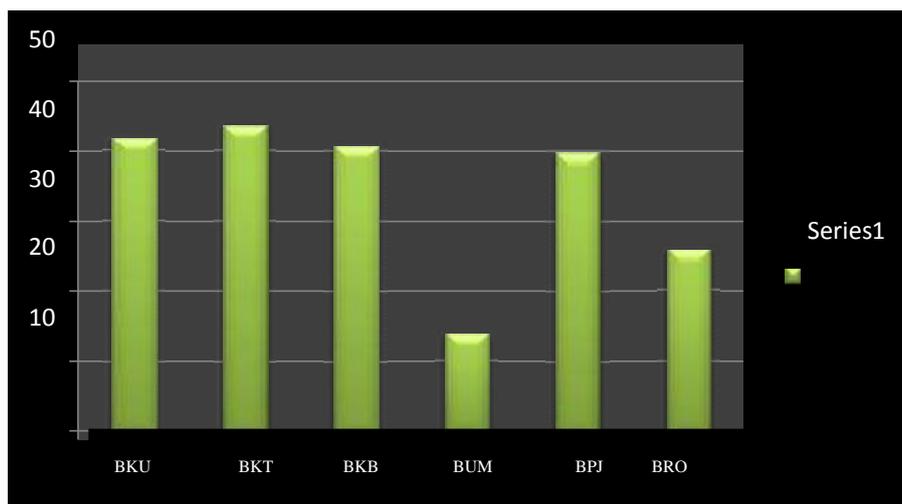


Source: primary data, processed

The Analysis:

1. Many institutes handed the budget to the principals
2. The transfer through Bank was not prevent
3. Cash transfer was also not prevent

Graphic 8. The result of respondents answers to the province APBD bookkeeping



Source: primary data, processed

The Analysis

1. The sample which showed that not all schools conducted BKU, although most of them had done or conducted BKU
2. The process of conducting BKT was not applied to all schools but most of them had conducted it
3. Not all schools conducted the bank cash book
4. Only few schools which had been conducted the down payment cash book
5. Not all schools conducted the tax book
6. The objects specification book was not conducted by all school

The Conclusion:

1. The bookkeeping process was not suitable with the contents of regulations
2. There was various of the books

The Implication:

1. There was an inconsistency in the accounting process.
2. The accountability would be comparable

Graphic 9. The result of respondents answers to the Province APBD Accountability yltly



Source: primary data, processed

The Analysis:

1. The finance accountability process with SPJ was not prevalent.
2. The process in the form of LRA finance statement, balance and LAK couldn't be understood and implemented correctly and prevalently.

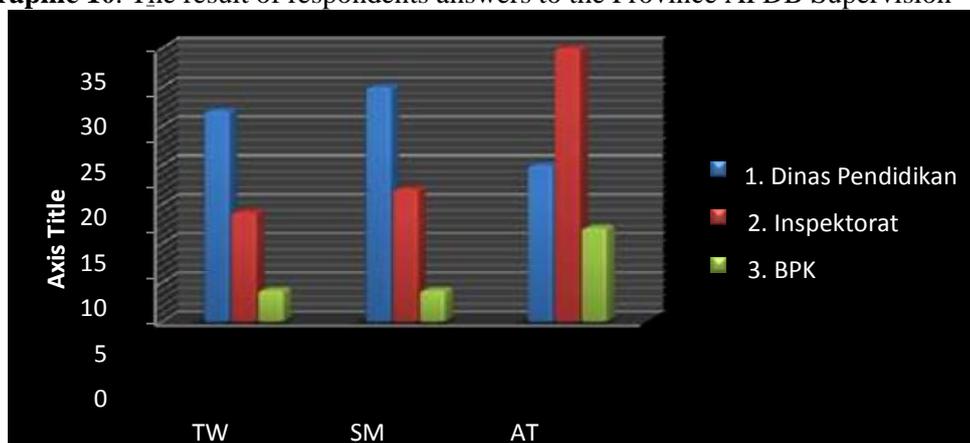
The Conclusion:

1. The accountability process was still conducted using the various ways.
2. The accountability output was not comparable.

The Implication:

3. The transparency level and the accountability were weak.
4. The confusion of all the financial managers caused by the accountability aspects were not the same.

Graphic 10. The result of respondents answers to the Province APDB Supervision



Source: primary data, processed

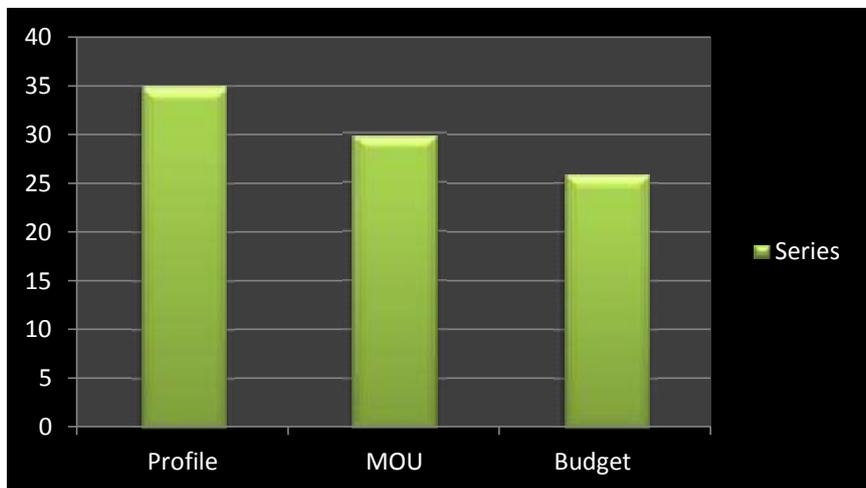
The Analysis:

1. The various supervision processes happened
2. The supervision was still the internal supervision
3. BPK supervision from the external was still not prevalent.

The Conclusion:

1. There were still many internal supervisions
2. The external supervision was rarely conducted

Graphic 11. The result of respondents answers to the District APBD Finance



Source: primary data, processed

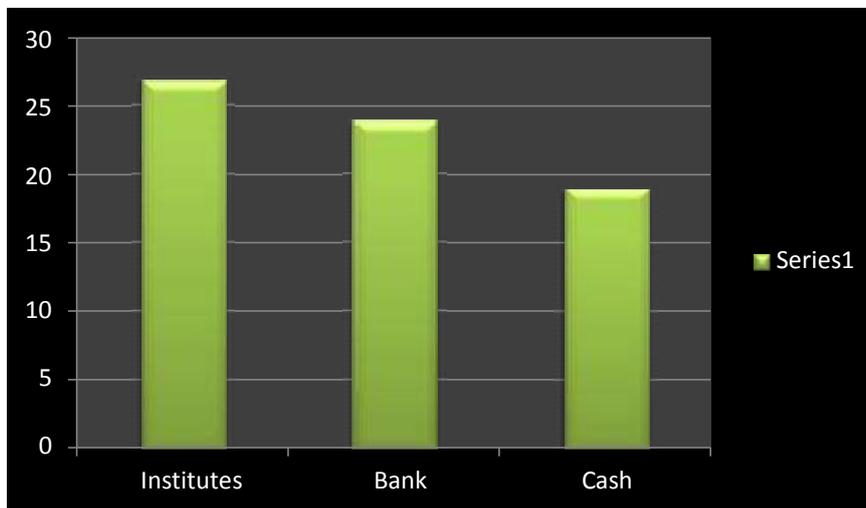
The Analysis:

1. Not all schools handed the schools profile
2. Not all schools signed the MOU
3. Not all schools arranged the school finance

The Conclusion:

1. The various in budgeting process happened
2. The various in budgeting arrangement happened
3. The various in the document arrangement of budget happened

Graphic 12. The result of respondents answers to the fund liquidity process of District APBD

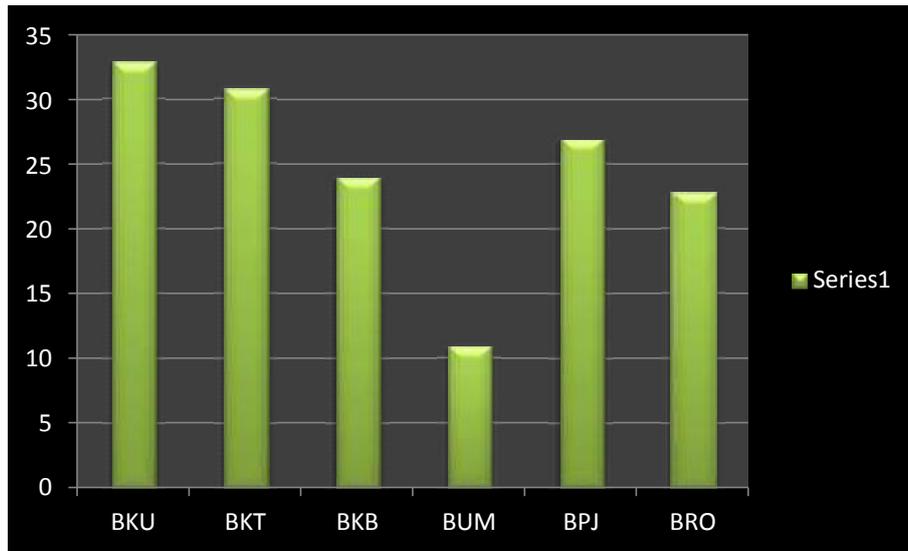


Source: primary data, processed

The Analysis:

1. Many institutes handed the budget to the principals
2. The transfer through Bank was not prevent
3. Cash transfer was also not prevent

Graphic 13. The result of respondents answers to the district APBD bookkeeping



Source: primary data, processed

The Analysis

1. The sample which showed that not all schools conducted BKU, although most of them had done or conducted BKU
2. The process of conducting BKT was not applied to all schools but most of them had conducted it
3. Not all schools conducted the bank cash book
4. Only few schools which had been conducted the down payment cash book
5. Not all schools conducted the tax book
6. The objects specification book was not conducted by all schools

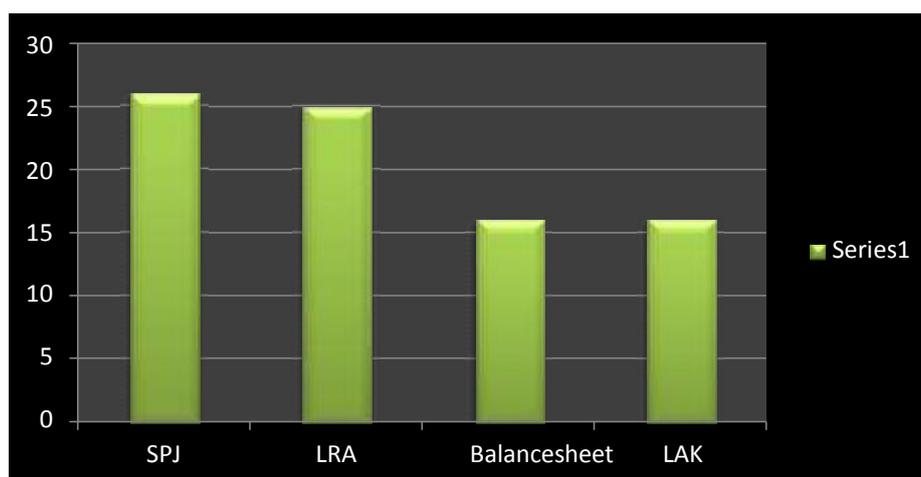
The Conclusion:

1. The bookkeeping process was not suitable with the contents of regulations
2. There was various of the books

The Implication:

1. There was an inconsistency in the accounting process.
2. The accountability would be comparable

Graphic 14. The result of respondents answers to the District APBD Accountability



Source: primary data, processed

The Analysis:

1. The finance accountability process with SPJ was not prevalent.
2. The process in the form of LRA finance statement, balance and LAK couldn't be understood and implemented correctly and prevalently.

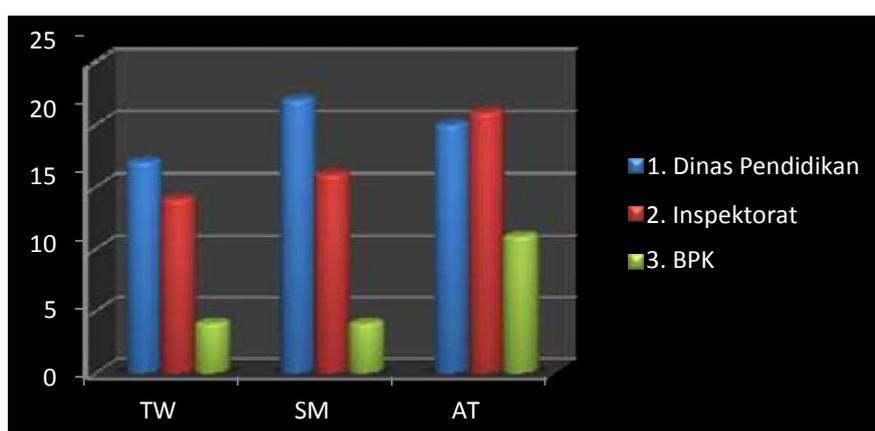
The Conclusion:

1. The accountability process was still conducted using the various ways.
2. The accountability output was not comparable.

The Implication:

1. The transparency level and the accountability would become weak.
2. The confusion of all the financial managers caused by the accountability aspects were not the same.

Graphic 15. The result of respondents answers to the District APBD Supervision



The Analysis:

1. The various supervision processes happened
2. The supervision was still the internal supervision
3. BPK supervision from the external was still not prevalent.

The Conclusion:

1. There were still many internal supervisions
2. The external supervision was rarely conducted

Conclusion and Suggestion

And entity or organization should fulfill 3 (three) main aspects about planning, administrating, and reporting. Recently, the school financial management was done simply, the main role of conducting the financial management done by the principal and helped by one teacher who considered that they could conduct the function of treasury in understanding the school financial management based on the standard of a good school, with the limited abilities, school financial management (the principal and the treasurer) tried to fill the need related to the financial responsibility, they focused on making the report of responsibility, they did not know about the transaction aspect and budgeting or the term of “account” well, so the accounting process was not done well.

The regulation in school financial management should be from the government rule both *Kementrian Keuangan and Kementrian Dalam Negeri*, and the rule that was considered as a relevant one is the rule No 13, 2006 from *Kementrian Dalam Negeri* about the Guide of District Financial Management together with other related rule from No 71, 2010 about Government Standard Accounting, Government rule No 8, 2006 about the report and the Government Instance Performance which became the guide of financial management, technique guidance *about Dana Bantuan Operasional Sekolah (BOS)* which was the annual given by the government.

Synchronization or regulation were matched to the principles to control the finance well to fulfilled the accountability and transparence in financial management, so the researcher explained the emergency needs that could be implemented in school financial management about:

1. System and procedures of planning the program and school activity
2. System and procedures of school financial treasury
3. System and procedures of school financial statement

System and procedures that related to the planning aspect, treasury, and giving the responsibility, and it was expected that school financial management could do the function of finance

well both of planning the financial statement based on the accounting standard in entity level which had become the accounting entity and report entity, even the school had not done the done the accounting entity but the school was integral part of financial management the instances moreover the Educational Department which was one of the *Satuan Kerja Perangkat Daerah* (SKPD) which technique should be consolidate the report from each school to get the financial statement that had been a must from SKPD.

Based on the observation and condition of school financial management, the writer gave some suggestions for a better school financial management:

1. The guide of school financial management was an important need for financial management especially at school; hopefully the principal and the treasurer should know the aspects of planning, administrating, and giving the responsibility of school fund.
2. The guidance that we made (attached) about the need to fulfill the aspect of planning, administrating, and reporting the finance could be applied well in order to avoid the mistake possibility that disturbed the school activity and giving the responsibility for the consolidating and checking purpose.
3. Hopefully, the related side especially the regional department in financial department did the training the socialization about the school finance, supported and completed the model role school to apply a better financial management.

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