Shedding Light on the Management of School Operational Assistance (SOA) Fund Effectiveness: a Case Study of State Basic Education Level in Demak Regency

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ABSTRACT: School Operational Assistance (SOA) Fund is one of the educational funds in Indonesia. Based on the APBN Financial Note, the management of the SOA fund is still not optimal, and there are still many misuses of the SOA fund by various parties. Therefore, it is necessary to apply the good governance principles in the management of the SOA fund. This study aims to analyze the effectiveness of the management of the SOA fund, which is influenced by good governance, namely transparency, accountability, participation, and responsibility. The object of this study is the management of the SOA fund at the level of state basic education in Demak Regency, which consists of State Elementary Schools and State Junior High Schools. The data source of this research is primary data using a questionnaire. There are 494 respondents in this research. The respondents are headmasters, school treasurers, teachers, and other parties in school. The study results show that the SOA fund at the level of state basic education in Demak Regency has been managed effectively. The study results also show that all independent variables simultaneously have a positive effect on the effectiveness of the management of the SOA fund. Partially, transparency does not affect the effectiveness of SOA fund management, while accountability, participation, and responsibility have a positive effect on the effectiveness of the management of SOA fund.

Keywords: accountability, effectiveness, good governance, participation, responsibility, SOA fund, transparency.

INTRODUCTION
One of the government's policies in education is the School Operational Assistance (SOA) fund, which was launched in July 2005 (Hamirul & Apriana, 2019; Sumarni, 2014). The primary
purpose of the SOA fund is to assist in providing funding for non-personnel operational school costs (Fauziyyah et al., 2018). As one of the state expenditures in the education sector, the SOA fund must be managed properly according to the State Finances Law (Jannah, 2016). Based on data from the 2019 State Budget Memorandum, the budget for SOA fund provided by the government always increases in number from year to year. With the increase in the SOA fund budget, good management of SOA fund is needed to achieve its objectives effectively (Hidayat et al., 2019). The development of the SOA fund in 2019 State Budget of Indonesia is presented in Figure 1.

![Figure 1. SOA Fund in State Budget of Indonesia](source: 2019 State Budget Financial Note)

Many people have felt the benefits of the SOA fund, as stated by the government. The government’s statement is also supported by World Bank studies in 2012 and 2015, which stated that the SOA fund had helped children from low-income families to get basic and secondary education. From the studies, we can conclude that the SOA fund is considered successful in achieving its goals and objectives. However, although it is deemed to be successful, it does not mean that there is no flaw in the management of the SOA fund. In the education budget section of 2018 State Budget Financial Note, one of the education issues in Indonesia was the suboptimal use of the SOA fund. In addition, there are still many irregularities in the management of SOA fund with various modes. Based on the Indonesian Corruption Watch (ICW) study, there were 11 cases of corruption in schools involving 12 school principals (Indonesia Corruption Watch, 2011).

The implementation of good governance can increase the effectiveness of financial management, including the management of SOA funds. The principles of good governance are adopted in the laws and regulations concerning education management. In Government Regulation Number 48 of 2008 concerning Education Funding, it is explained that the general principles in managing education funds are transparency and public accountability. The factors causing the misappropriation of SOA fund at the school level are low transparency, accountability, and community participation in the management of SOA funds (Fauzan, 2014). The results of a USAID study in various regions also state that financial management in most schools is still not transparent and accountable and not participatory (USAID, 2014). National Committee for
Governance Policy. According to NCGP, good governance needs to be implemented in order to encourage the effectiveness of state administration (National Committee on Governance Policy, 2006). This is because good governance can be used by leaders to strengthen checks and balances (Solomon, 2020).

In addition, there are good governance principles that are important to apply to the management of education funds, namely participation and responsibility. Participation is essential because lack of involvement can hinder the effectiveness of SOA fund management. The principle of responsibility relates to compliance with laws and regulations (Fauzan, 2014; USAID, 2014). This principle is important because schools must comply with applicable laws and regulations in managing SOA funds (Sumarni, 2014).

This research aims to discuss the effectiveness of SOA fund management at the state basic education level in Demak Regency. In addition, another purpose of this research is to determine the effect of transparency, accountability, participation, and accountability on the effectiveness of SOA fund management at the state basic education level in Demak Regency. The object of this research is limited to the level of state basic education in Demak Regency, namely State Elementary Schools and State Junior High Schools. The basic education level was chosen because the management of SOA fund for the basic education level was under the authority of the local government, district or city. State schools were chosen because state schools are run by the government, so the funding only comes from the central government and local government. This research uses the primary data using a questionnaire method.

- Public Administration

Administration in a broad sense is the whole process of cooperation between two or more people based on a certain rationality to achieve predetermined goals (Siagian, 2012). The main points of public administration. It is how government agencies and institutions are organized, equipped with personnel, financed, driven, and led (Shahab et al., 2018). Public administration is also related to the formulation of public policies to provide services to the community (Bannister & Connolly, 2014; Keban, 2008). Administration is a determinant of an organization's image. Therefore, it is important for government organizations to always maintain and develop public administration in order to achieve government goals (Marliani, 2019).

- Effectivity Concept

Effectiveness as the main element to achieve the goals or targets that have been determined in each organization, activity or program (Savitri et al., 2018). The concept of organizational effectiveness must reflect two criteria, namely the entire input-process-output cycle and reflect the reciprocal relationship between the organization and its environment (Aziz, 2016). In the context of state financial management, effectiveness is related to the relationship between the output produced and the achieved goals or outcomes (Hauge, 2018). A program or activity is said to be effective if the output produced has met the stated objectives.

- Management of School Operational Assistance Fund

According to the Minister of Finance Regulation No. 50/PMK.07/2017, the School Operational Assistance Fund is a fund used primarily to fund non-personnel expenditures for primary and secondary education units as implementers of compulsory education programs and it may be possible to fund several other activities in accordance with the provisions of the legislation (Nursaptini & Suyanto, 2019). SOA fund is one type of Non-physical Special Allocation (NSA) Fund, which is a transfer from the central government to the regional government as a manifestation of the implementation of the principle of decentralization to carry out the function of education (Lipoff & Grant-Kels, 2013; Rahayu et al., 2015). The NSA Fund self-management
method is considered more profitable for schools because the funds can be used flexibly (Pambudi et al., 2021).

- **Good Governance**

  Governance is the government’s way managing social and economic resources for the benefit of community development (Mardiasmo, 2006). Good Corporate Governance (GCG) is a system that regulates and controls companies to create added value for all stakeholders (Monks & Minow, 1996). Transparency is the availability for everyone to obtain information about government administration, namely about policies, policy making, policy implementing, and the results achieved (Bappenas, 2007). The concept of transparency is the main value of the government system (Deighton-Smith, 2004). Based on Minister of Education Regulation Number 1 of 2018, schools must compile and publish supporting documents for complete information transparency (Kementerian Pendidikan dan Kebudayaan, 2018).

  Accountability is the responsibility of those who are mandated to govern to those who give that mandate (Budiardjo, 2018; Krina, 2003). Accountability is a form of organizational obligation to account for the success or failure of achieving predetermined goals and objectives, through a medium of accountability that is carried out periodically (Mardiasmo, 2006). Based on Government Regulation Number 48 of 2008, the principle of accountability is carried out by providing accountability for activities carried out by education providers or units to education stakeholders (Assegaf, 2014; Rahmatulloh, 2017).

  Participation is community involvement in the formulation of decisions, either directly or indirectly, through representative institutions that can channel people's aspirations (Novatiani & Lestari, 2014). Participation is needed so that the interests of the community can be channeled in the formulation of policies in order to accommodate the aspirations of the community so that the objectives of the policy or activity can be achieved (Bappenas, 2007).

  Responsibility is conformity (compliance) in the management of the company to the laws and regulations and sound corporate principles (PER-01/MBU/2011). The first key area in the CIPFA good governance framework has one aspect, namely responsibility for laws and regulations (Matei & Drumasu, 2015).

- **Previous Studies**

  Table 1. Previous Studies Related to Research

<table>
<thead>
<tr>
<th>Researcher</th>
<th>Year</th>
<th>Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bhawa, Haris, and</td>
<td>2014</td>
<td>The level of effectiveness in managing SOA fund is in the very effective planning (91%), very effective implementation (81%), and very effective accountability (88%)</td>
</tr>
<tr>
<td>Artana</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Afriliana</td>
<td>2014</td>
<td>In general, the management of SOA fund can be categorized as fairly well implemented (3.57). In planning has been carried out well (3.63), in using SOA fund has been carried out well (3.78), and in reporting and accountability of SOA fund has been carried out quite well (3.30).</td>
</tr>
<tr>
<td>Fauzan</td>
<td>2014</td>
<td>Transparency has a positive and significant effect on management of BOS funds, accountability does not have a significant effect, and participation does not significantly affect.</td>
</tr>
<tr>
<td>Raeni</td>
<td></td>
<td>Transparency has no effect on the achievement of goals while accountability has a positive effect.</td>
</tr>
<tr>
<td>Nurhidayah and Sarsiti</td>
<td>2017</td>
<td>Accountability has no negative effect on the effectiveness of SOA fund management, while transparency, responsibility, independence,</td>
</tr>
</tbody>
</table>
METHOD

- **Research Type**
  This is quantitative research in methods using a survey research strategy. The type of data used in this study is primary data in the form of numbers for the answers given by respondents to the questionnaire provided by the researcher (Ghozali, 2016; Noels, 2018; Sugiyono, 2019).

- **Object, Population, and Research Sample**
  The object of this research is the management of SOA funds at the public elementary education level in Demak Regency, which consists of State Elementary Schools and State Junior High Schools. The population in this study amounted to 473 elementary schools and 38 junior high schools. The number of samples in this study was 100 schools consisting of 90 elementary schools and 10 junior high schools. The sample selection method used in this study is probability sampling with cluster sampling and stratified random sampling techniques.

- **Research Instrument**
  This research used primary data collection instruments using questionnaires. The type of questionnaire in this study is a closed questionnaire. Research questionnaires were distributed to the sample schools. The respondents of this study were those who were in the school, whether they were involved in the management of SOA funds or not. Five questionnaires were distributed to each school, so 500 questionnaires were distributed in total.

- **Research Variable**
  The dependent variable in this research is the effectiveness of SOA fund management. There are four independent variables in this research which are good governance principles, namely transparency, accountability, participation, and accountability. Each variable is translated into several questions in the questionnaire. In total, there are 40 questions in the questionnaire. The questionnaire assessment used a Likert scale model consisting of five answer choices with different scores for each answer, ranging from 1 for strongly disagree to 5 for strongly agree.

RESULTS AND DISCUSSION

From the total 500 questionnaires distributed, 494 questionnaires were returned. In analyzing primary data using questionnaire, the first step that must be done is to test the validity and test reliability. If all the items of the research instrument are valid and reliable, the tool can be used for measurement to collect data. Validity and reliability testing was carried out on the first 50 respondents who returned the questionnaire.
Validity Test

Validity testing was carried out using Pearson Correlation. If the calculated $r$-value is greater than the $r$ table and the calculated $r$-value is > 0.3, then the statement or indicator item is said to be valid. The value of the $r$ table, which is compared with the calculated $r$-value of each question item, is 0.2760 ($n = 50$ and a significance level of 5%). The validity test results showed that all of the questions had an $r$ value greater than the $r$ table, and the value was more than 0.3. So, it can be concluded that all statements in this study can measure and define the variables of transparency, accountability, participation, accountability, and effectiveness in managing SOA funds appropriately and adequately.

Reliability Test

Reliability testing in this study was carried out by finding the Cronbach's Alpha value for each variable. A constructor variable is reliable if it has a Cronbach's Alpha value of more than 0.7. The reliability tests carried out on each variable showed that all research variables were reliable because they had a Cronbach's Alpha value of more than 0.7. So, this research instrument is reliable for the measurement of each variable. The results of the reliability test can be seen in Table 2.

Table 2. Reliability Test Results

<table>
<thead>
<tr>
<th>Variabel</th>
<th>Cronbach’s Alpha</th>
<th>Threshold</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transparency</td>
<td>0,7128</td>
<td>0,70</td>
<td>Reliable</td>
</tr>
<tr>
<td>Accountability</td>
<td>0,7845</td>
<td>0,70</td>
<td>Reliable</td>
</tr>
<tr>
<td>Participation</td>
<td>0,8164</td>
<td>0,70</td>
<td>Reliable</td>
</tr>
<tr>
<td>Responsibility</td>
<td>0,8122</td>
<td>0,70</td>
<td>Reliable</td>
</tr>
<tr>
<td>Effectiveness of SOA Fund Management</td>
<td>0,7828</td>
<td>0,70</td>
<td>Reliable</td>
</tr>
</tbody>
</table>

Multiple Regression Results

Multiple regression was conducted to determine the relationship between the independent and dependent variables. The results of multiple regression of this research can be seen in Table 3.

Table 3. Multiple Regression Results

| Variable       | Sign Prediction | Coef.   | $t$    | Significance ($P>|t|)$ |
|----------------|-----------------|---------|-------|-----------------------|
| TRANS          | +               | 0,0280393 | 0,73   | 0,467                 |
| AKUNT         | +               | 0,2002246 | 3,67   | 0,000                 |
| PARTIS        | +               | 0,1113895 | 3,36   | 0,001                 |
The value of the coefficient of determination can be shown from the R-squared value. Based on the results of multiple regression, R-squared offers a value of 0.5523. This means that all independent variables can explain the dependent variable by 55.23%. The rest, 44.77%, is defined by other variables or factors outside the regression model. The Root MSE value based on multiple regression results is 0.249. This value is smaller than the standard deviation of the dependent variable, which is 0.371. So, it can be concluded that this regression model is suitable to be used as a forecasting model.

- Test Statistics F and t

Based on the results of multiple regression, the Prob>F value with a significance level of 5% shows a value of 0.0000, so it can be concluded that transparency, accountability, participation, and accountability simultaneously or jointly have a significant effect on the effectiveness of SOA fund management. The t-test or partial test with a significance level of 5% shows that the independent variables in the form of accountability, participation, and individual accountability have a significant positive effect on the effectiveness of SOA fund management because it has a P>|t| value. Below 5%. Meanwhile, the transparency variable has a value of P>|t| of 0.467 (more than 5%), so the transparency variable has no significant effect on the effectiveness of SOA fund management.

- Effectiveness of SOA Fund Management at State Basic Education Levels in Demak Regency

The variable of the effectiveness of SOA fund management is measured by three indicators which are translated into nine questions. The results of the analysis of the effectiveness of the management of SOA funds indicate that the management of SOA funds at the basic level of the state in Demak Regency has been carried out effectively. This can be seen from the average score of respondents' answers to statements related to the effectiveness of SOA fund management, which tends to be high, which is more than 4 for all questions. The average value of all questions has almost the same value and has a value that tends to be higher than the total independent variable. In addition, the standard deviation of all questions also has almost the same value. This shows that respondents agree that the management of SOA funds has been running effectively. These results are in accordance with research of (Bhawa et al., 2014) that the level of effectiveness of SOA fund management is in the very effective criteria. (Fitri, 2014) also shows...
that the management of SOA funds is carried out quite well. In addition, based on the results of multiple regression, it can also be concluded that the management of SOA funds at the basic level of the state in Demak Regency has been carried out effectively. Because it is positively and significantly influenced by the variables of accountability, participation, and accountability.

- The Effect of Transparency on the Effectiveness of SOA Fund Management

The results of the t-statistical test show that the transparency variable has no significant effect and has a coefficient of 0.0280393. The results of this study are in line with research conducted by Raeni (Raeni, 2014), which shows that transparency has no significant effect on achieving goals. However, the results of this study are different from some researches (Fauzan, 2014; Nurhidayah & Sarsiti, 2017; Nurjana, 2018).

Several reasons can explain why the transparency does not affect the effectiveness of SOA fund management. The first reason is access to documents or reports related to the management of SOA fund. All schools should easily access documents or reports related to the management of SOA fund. However, the results of this study showed the opposite result. Questions related to ease of access to documents or reports on SOA fund management received the second-lowest average score among other questions and had a high standard deviation. This is in line with (Raeni, 2014), which shows that access to information related to school financial management is not easy to obtain by various parties. To deepen the analysis, a separation was made between the average answers of SOA fund managers and teachers. The result is that the average response of the teacher has a lower average than the intermediate answer of the SOA fund manager. This further strengthens the research results that the SOA fund manager only knows the SOA fund document.

The second reason that can explain why the transparency does not affect the effectiveness of SOA fund management is related to the delivery of information on SOA fund management to students’ parents. Transparency in the management of SOA funds means openness to all stakeholders, including students’ parents. However, on average, the answers to questions regarding the delivery of accountability for SOA funds to parents of students got the lowest average and the highest standard deviation among the other questions. Providing effective media for the publication of accountability reports on SOA funds by schools also received a low average and a fairly high standard deviation. According to (Raeni, 2014), bookkeeping is used only to find out the entry and exit of school fees so that there is no shadow that the bookkeeping results are used as transparency to the public. Lack of transparency to the public was also found during the distribution of the questionnaire. Based on observations made during distributing questionnaires to sample schools, some schools did not publish the SOA fund accountability report or did not update the SOA fund accountability report. As an illustration, the SOA fund management report posted on the school notice board is the SOA fund management report several years ago.
The Effect of Accountability on the Effectiveness of SOA Fund Management

The results of the t-statistical test show that the accountability variable has a significant positive effect and has a coefficient of 0.2002246. The results of this study are in line with research conducted by (Raeni, 2014), which shows that transparency has no significant effect on achieving goals. However, the results of this study are different from some researches (Fauzan, 2014; Nurhidayah & Sarsiti, 2017; Nurjana, 2018).

Accountability is crucial to be applied to an organization. Accountability is the key to all principles of good governance (Krina, 2003). By using the principle of accountability, school financial management reports will be of higher quality and more reliable. According to the World Bank, accountability in government aims to evaluate the ongoing effectiveness of public agencies to ensure that public bodies perform to their best potential. Government administration that does not apply the principle of accountability will lead to abuse of authority to hinder the achievement of goals (Bappenas, 2007). In addition, (Kaihatu, 2006) explains that accountability can be a barrier to performance engineering activities. This is in line with the results of this study, namely accountability has a positive and significant effect on the effectiveness of SOA management, which means that the higher the level of accountability, the more effective the management of SOA funds, and vice versa.

If analyzed more deeply, there are key indicators in determining the accountability of SOA fund management, namely the existence of evidence of expenditure, the presence of an accountability report, and the reality of supervision from the authorities in the management of SOA funds. In terms of valid evidence and documents, the management of SOA funds is classified as good. Regarding the accountability report, the research results show that research respondents agree that the SOA fund management accountability report has fully disclosed all the relevant information needed honestly and objectively. This is in line with (Anggraini, 2013) which explains that the accountability of SOA fund budget management can be seen from the preparation of the recapitulation of the use of SOA every quarter. In terms of supervision, the role of school supervisors as external supervisors in managing SOA funds is considered quite effective. However, the supervision carried out by the school committee as an internal supervisor is still lacking. This is reflected in the school committee's supervision question, which got the lowest average answer score and high standard deviation. Based on information from several school principals, when distributing questionnaires, school committees rarely go to school because school committee members have their respective jobs and activities.

The Effect of Participation on the Effectiveness of SOA Fund Management

The results of the t-statistical test show that the participation variable has a significant positive effect and has a coefficient of 0.1113895. The results of this study are in line with (Nurjana, 2018) but different from (Fauzan, 2014) research.

Participation has a positive effect on the achievement of goals because it is related to the community's aspirations. Lack of participation will fail in achieving the goals of a policy or
activity because people's aspirations are not accommodated (Bappenas, 2007). With the participation of the community, the use of SOA funds will follow the needs of the school and the aspirations of the parents. In addition to relating to aspirations, (Coryanata, 2016) explains that participation from all parties in the management of SOA funds will significantly affect supervision. It will increase the success of achieving goals or effectiveness. Participation can be used as a mechanism for checks and balances in the management of SOA funds. With participation, it will become a control function or supervisory role in the process of implementing the SOA program in schools (Fauziyyah et al., 2018; Rahayu et al., 2015).

Community participation in the management of SOA funds is formally realized through the school committee and representatives of parents in the school's SOA team. In general, community participation in the management of SOA funds through school committees has been going well. However, the committee's role in revising the work plan is still not optimal. This is reflected in the answers to questions related to this matter which have the lowest average value and a high standard deviation. The revision of the work plan is as important as the preparation of the work plan because it will change the initial planning and affect the use of SOA funds in the following semester. The role and participation of school committees in the revision of the work plan need to be optimized to realize a more participatory SOA fund management process.

- The Effect of Responsibility on the Effectiveness of SOA Fund Management

The results of the t-statistical test show that the responsibility variable has a significant positive effect and has a coefficient of 0.4826296. The results of this study are in line with the research of (Nurhidayah & Sarsiti, 2017), which shows that responsibility has a positive and significant effect on the effectiveness of SOA fund management.

According to (Utama & Setiyani, 2014), the principle of accountability is a measure that shows how much the level of conformity of government administration with laws or regulations is. By applying the principle of responsibility, management must comply with the laws and regulations (Wahyudi, 2014). As a government agency, schools must comply with laws and regulations related to their primary duties and functions, one of which is SOA funds management. By complying with the laws and regulations, the effectiveness of SOA fund management will be achieved. In addition, schools will avoid sanctions that can hinder the achievement of SOA fund management objectives. Therefore, schools must always comply with regulations following applying the principle of responsibility in managing SOA funds. The level of compliance with laws must always be maintained and increased. Do not let the management and SOA violate the rules that have been set.

Based on the respondents' answers, it can be concluded that compliance with the technical instructions for managing SOA funds is generally reasonable. The technical guidelines for managing SOA funds regulate procedures for managing SOA funds, starting from planning, using, and being accountable for SOA funds. If the school violates the provisions in the technical instructions, sanctions will be imposed, both sanctions for managing SOA funds and sanctions for schools. However, what needs to be considered in the procurement of
goods/services in schools. Based on the study results, the questions regarding the SOA fund manager not being a provider of goods/services in schools got the lowest average score among other questions and the highest standard deviation. This shows that there are SOA fund managers in several schools who provide goods/services. This violates the ethics of procurement of goods/services in accordance with Presidential Regulation Number 16 of 2018. An external supervisory role is needed through school supervisors to reduce and prevent conflicts of interest and abuse of authority in the procurement of goods/services in schools.

Regarding tax regulations, SOA fund managers’ knowledge of tax obligations, in general, has a higher average value than its implementation in the form of tax calculation, collection/withholding, deposit, and reporting. This indicates that the SOA fund managers already know the tax laws and regulations but are still experiencing some obstacles in the implementation process. Schools must comply with tax regulations in managing SOA fund because the manager of state expenditure is mandated by legislation in the field of taxation in accordance with the withholding system. If the school violates tax regulations, there will be administrative sanctions in the form of interest or fines that will affect the management of SOA funds.

**CONCLUSION**

The results of the research showed that the management of SOA funds at the basic state-level in Demak Regency had been carried out effectively, which was reflected in the high average value compared to the independent variables in total and almost the same standard deviation. In addition, there is a significant and positive effect of accountability, participation, and accountability on the effectiveness of SOA fund management. Transparency does not affect the effectiveness of SOA fund management due to difficulties for parties other than SOA fund managers in accessing SOA fund management documents or reports, and some schools have not submitted the latest SOA fund management accountability reports to parents. Accountability has a positive and significant effect on the effectiveness of SOA fund management because by applying the principle of accountability, abuse of authority can be reduced and become a barrier to performance engineering activities. Participation has a positive and significant effect on the effectiveness of SOA fund management because participation is needed as a channel for the aspirations of parents and as a mechanism for checks and balances in the management of SOA funds. Accountability has a positive and significant effect on the effectiveness of SOA fund management because if the school violates the provisions that have been set, both technical instructions and tax regulations, there will be sanctions imposed on the SOA fund manager or school.

Based on the research results, several suggestions can be given to the relevant government. First, the affirmation of rules related to transparency in the management of SOA funds in the technical instructions for managing SOA funds in the coming years through applying sanctions on schools that do not implement transparency in the management of SOA funds. Second, the organization of school committee forums within the district or sub-district scope through the Technical Implementation Unit of the Service of each sub-district as a means for school committees to convey problems or obstacles they face monitoring SOA funds. Third, the involvement of school committees in socialization and technical guidance on the management of SOA funds are
routinely held by the agency to increase the understanding of school committees regarding the technical management of SOA funds and changes to technical guidelines from the previous year. Fourth, maintain compliance with regulations in the management of SOA funds by always involving school supervisors in supervising the process of procuring goods/services.

This research can be developed with more samples, broader scope, and better sample selection methods. In addition, development can also be done by adding research variables outside of transparency, accountability, participation, and accountability. Based on the study results, there are other factors other than the independent variable of 44.77% that affect the effectiveness of the management of the SOA Fund. The addition of independent variables can be in the form of other good governance principles that have not been discussed in this study, such as independence and fairness.

The limitation of this research is that the use of closed-ended questionnaires is less able to analyze the problem in depth. Therefore, further research needs to add qualitative research methods through other data collection, such as structured interviews, so as to deepen the analysis of the problem.

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