

The School principles' Accountability in Management of Education Financing

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ARTICLE INFO

Keywords:

Accountability;
School Principle;
Management;
Education Financing

Article history:

Received 2022-02-14

Revised 2022-04-12

Accepted 2022-07-27

ABSTRACT

This study was conducted with the aim of analyzing the school principles' accountability in management of education financing at Gunungsari 01 Elementary School Pamijahan district, Bogor regency. The dimensions of accountability for education financing are seen from management transparency (conceptual skills), the school principles' performance standard (technical skills), and the partnership with school committees (human skills). The approach used is a case study by collecting the observation data, interview, and document studies. The informants of this research are the school principle, treasure, teachers, operator, committees, and supervisors. The data were obtained by using qualitative analysis. The steps of this research are data reduction, data presentation, and data verification. The result of the first research is about the transparency of education financing (conceptual skills) which consist of the planning, usage, reporting, and supervision. Indicator transparency in education financing (conceptual skills) which consist of the ability of school needs, having new idea as the outline in education financing, being anticipative of the change, and be able to see the school development opportunities through education financing that have emerges but need the consistency improvement in its activities. The second point is about the school principle performance (technical skills). The indicator of technical skills regarding the school principles' understanding of school program planning and professionalism in managing education financing with transparency and accountable which have been seen, but it needs improvement in terms of supporting document. The third point, the partnership with school committees (human skills). The human skills indicator consist of a) the ability of communication effectively in organization, b) accommodate the needs of students, parents, and school committees, c) collaboration with others, d) delegation of the taks which has been carried out well but needs to increase the intensity of the partnership period.

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1. INTRODUCTION

National development is an effort to increase human resources that must be carried out sustainably in facing global challenges. The education process is the responsibility of all institutions, society, and citizens. As mandated by the Law on the National Education System Number 20 of 2003. The quality of inputs, processes, and outputs are an integral part of optimal managerial activities. Elementary and junior high school education levels are basic parts that must be fulfilled as mandated by Law Number 20 of 2003 which states that children aged 7-15 years are required to attend basic education.

The process of managing education financing is inseparable from several basic things such as fairness in transparency, public accountability, and efficiency, which are related to education financing. The demand for accountability is now a crucial thing in the management of education so that the quality is well maintained. The concept of accountability carried out by schools has an impact on school performance (Ingersol & Collins, 2017). The provision of educational financing stimulus in the form of School Operational Assistance (BOS) which makes the primary education driver by the government to provide accountability for school institutions to provide an overview of the process of good and quality institutional activities. To ensure this, schools in this case must develop accountability designs in the optimal management of education financing

School Operational Assistance (BOS) is an element that must be managed properly in schools, and added by other sources of financing as a booster for schools to become quality. All school development will be the basis for planning and using education financing funds by school principals, in the terms of short, medium and long term developments that are accordance to the goals, vision and mission of the school (Kisbiyanto, 2014). The role of education financing stimulus through school operational assistance (BOS) must have good governance. The role of management is an art in the process of empowering human resources and other resources, which must be carried out effectively and efficiently so that goals are achieved (Hasibuan, 2011)

The Six's M becomes an object in management that can be applied to elementary education institutions based on the opinion of Lipan James in the book of Principal Leadership (Wahjosumidjo, 2013). The six objects are; Man (human), Money (funds/money), Material (materials), Machine (machine/process equipment) Method (how to process), Market (market/consumer). The role of leaders in providing treatment to educational institutions is the key to the success of transparency and accountability in education financing (Shilon & Schechter, 2016). Achievements in this regard require consideration in mapping out the curriculum, community needs, community participation, commitment, adequate infrastructure, and consistent implementation of regulatory mechanisms

Management of education financing ideally is a systematic flow of activities. This is in line with Akdon Kurniady and Darmawan's theory which states that education financing is an activity that consists of obtaining funds (income) received and how to use them to finance all planned educational programs (Akdon Kurniady & Darmawan, 2015). The process of independence of the Indonesian people in the management of school finances, especially on the accountability side, is very necessary for cooperation between education policy makers. According to UNESCO in the Global Report Meeting, accessibility in education is absolute and in managing its activities the school committee has the right for the information on school activities (Report, 2017).

Recently, education accountability has been increasingly discussed in line with the demands of society for quality education. The pillars of realizing accountability in general are transparency, performance standards, and participation (Heryati Y dan Muhsin M, 2014). Previous research found that there was transparency in the financing of education in schools in planning, implementing, monitoring, and reporting activities in elementary schools in Mandiangin Koyo Selayan District, Bukit Tinggi City (Fitri, 2014). Another research that became the basis for the researcher in his research was a study aimed at exploring school autonomy and accountability. The research method uses a qualitative approach with data sources from 15 schools. The results show that school accountability can be developed to get good quality. This is shown in the autonomy of schools in their lessons, curricula, and local arrangements and their increasing standards of accountability will be used as standards for federal and central government (Guerra Daniel, Russo M.R., 2014). This research is also supported in the study of the relationship between leadership at the school level in the level of school capacity to increase student learning output. The Research that uses quantitative methods to collect the data by using a questionnaire in 32 elementary schools in Hong Kong is one of the previous study. The results of the study are that the sociocultural context and school organization form successful school leadership (Hallinger& James Ko, 2015).

From several studies that support this research, the uniqueness of this research, that is the ability of the principal to manage his institution, especially in increasing accountability and transparency in the management of education financing so that the goal of schools quality is realized, especially in state elementary schools in Indonesia. The importance of this study will provide encouragement to education policy makers to accelerate the adaptive acceleration of school principals in the ability to manage education financing in terms of accountability.

Education financing activities include planning and usage, which in fact that the grand tour study shows asynchronous data and manipulative report. Whereas in the results of the research, the concept of transparency has been found, including a system and a predetermined flow based on the credibility of the leader as an ethic in the accountability of school leaders(Clark, 2006). This is reinforced by the statement that costs are the main element of budgeting mechanism activities(Mulyono, 2010).The use of applications in education financing management is in accordance with previous research which concluded the need for applications in education financing management so that the effectiveness of education is optimal(Alkaf, 2012). This is in accordance with Article 48 of the 2003 National Education System Law which states that the management of education costs is based on the principles of justice, efficiency, transparency, and public accountability(Kemendikbud, 2003).

The researcher observed the policy bearers of education financing management in Bogor Regency which can be conclude that the implementation of education financing in public elementary schools in Bogor Regency was closely related to the obedience of each individual principal to the applicable legal regulations. However, there are several individual principals who have a tendency to deviate from the use of education financing funds. Some of them have not maximally implemented school-based management for basic education levels by involving committees. Some others lack knowledge about the management of education financing

The level of achievement of accountability in the management of education financing is also based on the performance standards of the principal. The performance of the principal is based on the vision and mission of the educational institution which is the direction of the achievement of optimal education. This opinion is reinforced from the results of previous research on school performance standards, that it is necessary to deepen the detailed school profile of the school's vision and mission, and making strategic plans must meet complex matters(Paletta, 2019).

The Fact that find in the school field does not divide the plot of education well. The school's strategic plan was not even found by researchers in the initial observation activities. The next fact is regarding the school's RKAS document which shows that in planning school activity, it does not really meet the needs of the school. The conclusion from the researcher's observations is that education financing in the implementation of school institutions is not effective and efficient. There were findings

when in school planning activities for the maintenance of school buildings such as painting the classrooms, but after being traced this activity was not carried out in current budget activities

The research findings show that the implementation of rewards and punishments that are carried out especially on the capacity as school principals do not run optimal. Because the principal does not have accuracy in the ability of managing education financing. This is shown in the results of previous studies which concluded that the role of training for school principals in school financial management must be increased in intensity and strengthened in knowledge abilities (Phylisters, 2018).

Planning, organizing, implementing, supervising activities are very weak because the quality of the RKAS to activities and reports is not synchronized in the documents or in the form of implementation that has been carried out. According to Presidential Instruction Number 7 of 1999, it is stated that every government agency in Indonesia must carry out the role of accountability (Wibowo, 2013). No exception in school institutions because this is the responsibility of the agency which is carried out periodically. The research on the researcher's observations is in line with the results of previous research studies that the management of education financing in its activities is very dependent on the political activities of policy makers (You, 2017) so that the nature of school autonomy, especially in Bogor Regency, does not run optimally because officials who have the ability to develop policies in terms of education are disrupted with the wrong synchronization of educational programs

Obedience of education providers in schools looks very less optimal. This can be seen from the study of documents at one school that contains the management of education financing in the 2020 budget, it does not use the principles of education management optimally in the process of planning and using education financing. The next manifestation of principal accountability is the principal's ability to build partnerships with school committees. Previous research has shown that there is finding that school principals have social skills in school financial management with others (Phylisters, 2018). Empowerment of partnerships with school committees is carried out continuously as a form of accountability for school principals. Educational financing standards will also provide the ability of school principals to carry out democratization activities in their management (Cobb, 2014).

The partnership pattern of school principals in Bogor Regency is still not going well, this is shown from the results of interviews with the Secretary of the Bogor Regency Education Office, that there is no transparency in the management of education financing, and it seems that it is only controlled by the principal. Collaboration in school institutional activities is very much needed, and to make it happen, a partnership strategy between organizational of stakeholders in schools is needed so that school autonomy is created (Keddie, 2014). Although it is still possible for schools to ask for donations from students' parents/community, the involvement of school committees is still lacking. They usually immediately receive the finished RKAS from the school without any active involvement. The Factors that influence the low or poor management of education financing in schools is the ability of human resources, both principals, treasurers, and administrative staff at the elementary education level. As stated in previous research that the quality of data systems and activities in school management must occur synergies in the realization of institutional goals (Rahmatullah, 2017).

From several facts and the results of the grand tour study, the researchers found several things that could be the focus of this research. The novelty of this research consists of a new dimension in the effort to achieve accountability in the education financing management process. This consists of principal transparency (Conceptual Skills), performance standards (Technical Skills) and the principal's ability to create partnerships with school committees (Human Skills). This will be reflected in the managerial competence of the principal in utilizing elements within his institution to achieve an educational goal. This will have an impact on the importance of implementing accountability of school principals in the management of education financing so that there is an orderly governance of public elementary school financing, especially in Bogor Regency.

The complexity of the problems in the management of state elementary school education funding in Bogor Regency has attracted researchers to conduct a study. Based on data from the Ministry of Education and Culture, the number of elementary schools in Bogor Regency is 1543. The very large

number of public elementary schools in Bogor Regency is considered by researchers to take case studies so that the sharpness of the study in research is deep and sharp. The researcher chose the location at Gunungsari 01 State Elementary school, Pamijahan District, Bogor Regency. Gunungsari 01 State Elementary school Pamijahan District, Bogor Regency is a representation of a superior school that is unique in terms of school managerial management. The Factors that can show this fact are shown from: adequate school buildings, the facilities and infrastructure to support the talents and interests of students, and regional achievements are one of the schools achievements in Pamijahan District

Management of education financing is not only an activity of funds. However, there is an attempt to collect all the factors of the education financing management. This will make it easier to achieve the school's vision and mission in order to achieve in optimally and it is very necessary to have a principal figure who has good accountability for managing education financing. Gunungsari 01 State Elementary school has the main funding element from the government in the form of School Operational Assistance (BOS). However, the allocation is so limited that it is permissible to look for other sources of community donations which are managed by the school together with the school committee.

Gunungsari 01 State Elementary school uses the additional sources of funds through the efforts made by the principal for achieving school goals and creates accountability in the management of education financing. The role of the principal is very crucial in the realization of the principal's accountability in managing education financing (Ingersol & Collins, 2017). Based on this, the researchers attempted to conduct the depth study of the accountability of school principals in the management of education financing. This problem in the implementation deviates a lot from the plan of the school institution. The creation of principal accountability in the management of education financing at Gunungsari 01 State Elementary school is expected to create good governance for quality education services.

2. METHODS

The state of elementary schools in Bogor Regency there are around 1543 public schools so that researchers need to be careful in determining the place where being the object of research. From the previous research that emphasizes more on the social situation of public elementary schools in Bogor Regency which aims to obtain in-depth information about the accountability of school principals in the management of education financing, the setting for selecting places for research is not known for the representation of the population of state elementary schools. So that the object of research was chosen that is Gunungsari 01 State Elementary school Pamijahan District, Bogor Regency as a representation of an elementary school that has been established in its management because it has been established since 1979.

The use of case studies in this research activity is because the selected events/cases are real-life events, which are ongoing, not something that has passed. The case study qualitative approach is a naturalistic research approach because the object of research develops is no manipulation which is carried out the presence of the researcher. Researchers as the research tools can also collaborate with the intended object both in research activities and administration (Moleong, 2018).

The focus of this research is the accountability of the principal in managing education financing at Gunungsari 01 State Elementary school, Pamijahan District, Bogor Regency, which is seen in the dimensions of transparency, performance standards, and the ability of the principal to partner with the school committee. The diversity in this research, which is the type of research chosen, is the case study used is an exploratory case study (Yin, 2015). The research subjects in this case study is qualitative research which is often referred to as "key informants" that is principals, treasurers, teachers, students, operator staff, societies, events, and existing document archives related to the accountability of principals in the management of education financing in Gunungsari 01 State Elementary school, Pamijahan District, Bogor Regency.

This case study uses the data collection techniques; those are interviews, observation, and documentation studies. In case study, the data will always evolve with the conditions in the field so it is

necessary to carry out the continuous studies to achieve credible data (Yin, 2015). So that according to Miles and Huberman in (Creswell, 2015) qualitative research data analysis must achieve data acquisition until saturation. Data analysis activities in this study are data reduction, data display, and conclusion drawing/verification (Hamzah, 2020). Furthermore, in checking the validity of the data, checking the validity of the research data gives the researcher consideration in using the criteria of examining the data. The researcher decided to use the credibility criteria, those are; extension of participation, persistence of observation, and triangulation.

3. FINDINGS AND DISCUSSION

This study has a main focus on the accountability of education financing management at Gunungsari 01 State Elementary school, Pamijahan District, Bogor Regency. There are positive findings as supporting factors, moreover the negative findings as inhibiting factors, which are generally caused by the principal who has not been optimal in carrying out management functions. Furthermore, the sub-problems will be described, as follow:

1) Principal Transparency in Education Financing Management (*Conceptual Skills*)

The principal as a school leader is required to have the ability for managing education financing, especially in terms of transparency. Principle transparency in education financing is carried out in four activities; those are planning, usage, supervision, and reporting the management of education financing

a. Education Financing Planning

The education fee is based on several factors, those are; the size of an institution, the number of students, teacher fees, teacher qualifications, teacher-student ratios, and population growth (Fattah, 2012). Based on this, each school will have a different education financing management. The ability of the principal in planning education financing is the key to the success of a school's goals. The results of the document study regarding education financing planning at Gunungsari 01 state elementary school are shown in the following table.

Table 1.

Education Financing Planning of Gunungsari State Elementary School in 2021		
Num	List	
b	School Program	Total
1	The development of graduated competency	1.875.000
2	The development of ISI standard	0
3	The development of process standard	31.957.000
4	The development of educators and teachers	12.686.500
5	The development of infrastructure process	64.820.000
6	The development of management process	7.550.000
7	The development of financial process	199.020.000
8	The development of scoring implementation process	27.431.000
	total	345.340.000

In 2021, the income of Gunungsari 01 state elementary school will be 345,300,000 rupiahs. Based on the results of interviews with informants, the source of income comes only from the central government in the form of School Operational Assistance. The ability of school principals to increase school income is not optimal so that they only rely on government funds. This needs to be improved so that the shortage of school funds can be extracted from other sources in order to cover the shortage of education funding in one fiscal year. From the 8 national education standards found in the development of content standards not developed by the head of Gunungsari 01 state elementary school, this is an important note that the Head of Gunungsari 01 state elementary school in determining the concept of priority scale in school development needs to evaluate so that the determination of school needs from conceptual

abilities is more focused and able to cover predetermined educational standards. Strengthening income and determining school budgets should be a stance taken as a form of personal and collective ability of principals during policy reformation; then little attention has been directed to the role of principals in school leadership through a holistic approach (Shilon & Schechter, 2016).

The results of the search for document studies at Gunungsari 01 state elementary school were strengthened by the results of the observations and interviews which stated that as an educational organization, Gunungsari 01 state elementary school's planning budgets were interconnected and interrelated with other components in a complex manner. This can be seen from the conclusion from the interview that the principle of Gunungsari 01 state elementary school in determining the education financing plan has good communication and accommodates all aspirations from teachers, school committees so that optimal agreement occurs from the RKAS of Gunungsari 01 state elementary school. The Observation of schools provides reinforcement in budget use. This can be seen from the fulfilled learning facilities and supporting activities such as fulfilling online learning during the COVID 19 pandemic. From this, it shows that the principle of Gunungsari 01 state elementary school has determined the interrelated and complex plans, and these activities have been stated in the RKAS. However, there are some notes that need to be considered, namely the principle of Gunungsari 01 state elementary school in education financing planning only focuses on the beginning of the fiscal year, so changes are sometimes not communicated optimally. It should be in the education financing planning process that it depends on the behavior of the organization and the workings of each institution by giving full discretion to the principal to develop it as needed (Michael R. Ford, 2016). This will have a positive impact on school needs planning when the active and massive involvement of school stakeholders is involved.

b. The use of Education Financing

The successful of an educational institution can be seen in the ability of the principal in managing a plan on the use of education financing. The RKAS that has been compiled becomes the basis for the principal in implementing a school budget. Everything in the use of the budget, both investment and operational costs, is very crucial in demonstrating the accountability of the principal (Ingersol & Collins, 2017). The principle of Gunungsari 01 state elementary school in the January-April 2021 period carried out the realization of the RKAS as follows:

Table 2. the realization of financial in January- June 2021

Numb	Items	total
1	Official needs	89.400.000
2	Goods and services needs	64.094.000
3	Financial capital needs	28.600.000
	Total	182.094.000

The realization of the Gunungsari 01 Elementary School budget in the first semester of 2021 is 182,094,000 rupiahs. The outcomes of Official needs are 89,400,000 rupiahs, Goods and services are 64,094,000 rupiahs, and financial capital needs are 28,600,000. This shows that in the use of the first semester budget of 2021, Official needs are still dominant in the use of the school budget, according to the informant, because the salary of honorary teachers is a priority for school principals in an effort to improve their welfare. Based on previous research, school autonomy really affects school accountability in managing funds (Guerra Daniel, Russo M.R., 2014). So that the principle of Gunungsari 01 Elementary School is more focused on improving the welfare of honorary teachers who are the choice of school policy autonomy which is also based on the BOS relaxation policy from the Ministry of Education and Culture which allows the provision of 50% of BOS funds to improve the welfare of honorary teachers affected by COVID 19.

The problems will be faced by schools are they have limited funding for education if they only use BOS funds. The results of the interview concluded that the principle of Gunungsari 01 state elementary school in resolving the limited funding for education, apart from BOS funds, the source of funding for education funding was obtained from others. This is supported by the observation of one of the prayer facilities of Gunungsari 01 state elementary school which is an investment in school facilities in collaboration with the community to build it. The creative ideas of the head of principle of Gunungsari 01 state elementary school were also expressed in increasing the income of honorary teachers based on the results of document analysis, observations, and interviews to increase the income of their educators, given additional support for extracurricular activities according to their respective fields such as sports, Mathematics and Natural Sciences, and cultural arts.

The level of transparency of the principle of Gunungsari 01 state elementary school is classified as good one because all activities using education financing are transparent and managed together. Even based on interview information, all financial sources of teachers are always actively involved. This is in line with previous research which states that democratization in the use of the budget is the key in developing the process of activities in schools and must be the full grip of school principals (Cobb, 2014). With the realization of an appropriate use of the budget, the credibility of the institution in managing education financing will increase. The principle of Gunungsari 01 state elementary school in his vision of future education will be able to get positive input from various parties in the use of education financing in the school, automatically the level of accountability will be better.

c. Education Financing Supervision

The process of supervision of education financing must get more attention because good supervision training will have an impact on the effectiveness of financial management in a school (Frimpong, 2013). The activities carried out by Gunungsari 01 state elementary school, in this case by the principle of the institution in the supervision of education financing, have appeared in the 2021 period. The Observation results show that the principle of Gunungsari 01 state elementary school conducts supervision by adjusting the actual conditions.

Since the COVID-19 pandemic, education financing activities have not encountered any problems because the principle of Gunungsari 01 state elementary school has been anticipating the new work pattern by refocusing the budget along with its supervisory activities. This conclusion was obtained with the support of observation and interview data which showed that the principle of Gunungsari 01 state elementary school changes in student learning patterns online by fulfilling learning facilities such as quotas and other teacher needs.

The supervisory process carried out by the principle of Gunungsari 01 state elementary school in changing the pattern of activities through the WA group system and also via telephone as evidence that the activities are still ongoing and well supervised by the principal. Supervision of education financing is also carried out by external parties, namely the education office of Bogor Regency by supervisors through monthly verification, up to semesters so that the education financing process remains effective and efficient.

d. Education Financing Report

Accountability for Accountable Money (UHYD) is one form of schools in making reports that must be made routine. This report is the responsibility of the school principal as a leader in the school and must take a differential using a one-size-fits-all approach which sometimes does not have an impact on education financing management (Ronny Scherer & Trude Nilsen, 2019). The efforts of the principle of Gunungsari 01 state elementary school in a transparency of education financing can be seen in the reporting of education financing. The principal's ability to see the potential for financing education is measured by the principal's capability in preparing good reports.

The concept of reporting based on the results of document studies, interviews, and observations shows that the head of principle of Gunungsari 01 state elementary school in seeing the potential that exists to be explored and it has begun to emerge. For example, by carrying out learning activities to support reading and digital literacy which are included in the education financing report are important

parts. An example is the purchase of laptops in the January-April 2021 as an effort to fulfill teachers' technological literacy skills. However, regarding the determination of planning for the development of content standards for the January-April 2021 period, the principle of Gunungsari 01 state elementary school did not carry out any activities. This needs to be noted so that the potential for education financing seen from the development of content standards needs to be studied in depth so that it can be developed in the next budget period.

Education financing report activities by the principle of Gunungsari 01 state elementary school have emerged as a one-size-fits-all approach function because this is evidenced by document records that already use reporting rules that are used regularly so that reporting on education financing is neat and good. Reporting on education financing has also been carried out in stages from the education office to the Ministry of Education and Culture, which means that so far the reporting process has been going well, especially by the principle of Gunungsari 01 state elementary school.

2) Principal Performance Standards in Education Financing Management (Technical Skills)

The principal in leading the institution needs to set a performance standard in the leadership period. As the results of research that describe the process of school development using good performance standards, principals will use generate trusting so that there will be a balance of internal, external, and incorporating school practices which is in accordance with the national goals of education (Postholm, 2019).

The principle of Gunungsari 01 state elementary school in realizing accountability in managing education financing which takes some steps in designing good school programs. The results of interviews, document studies, and observations show that the vision and mission of Gunungsari 01 state elementary school are described in a strategic method in education financing activities. However, supporting documents such as the Strategic Plan, RKT, and RKS at Gunungsari 01 state elementary school cannot be proven in the documents. But in the conclusion of the interview, the principal already understands how to maximize school programs such as reading literacy skills such as reading corners, and developing teacher information technology skills. Another performance capability in managing education financing at Gunungsari 01 state elementary school must be good in professionalism management because the central role of the principal, treasurer, and operator has good synergy. Moreover, it is supported by e-budgeting performance through the SIRKAS application as a supporting system for the professionalism of the principle of Gunungsari 01 state elementary school in managing education financing.

The principal's performance standards really need to be implemented properly. The use of open source data is an absolute requirement for school principals in realizing good performance standards (Lu, 2010). In this regard, the principle of Gunungsari 01 state elementary school has tried to create a source of data regarding the performance of school principals in financing education. Maximizing school programs has been realized in activities such as reading corners and the development of information technology capabilities of the teaching staff. This level of performance standards will create harmony in school management, not only in education financing, but also regarding the quality of schools, principals will more easily describe what has been planned and what has been done so that trust in institutions will increase significantly.

3. Principal Partnership with School Committee in Education Financing Management (Human Skills)

The realization of accountability in management of education financing is a necessity that must be owned by school institutions that require partnerships with school committees (Rodliyah, 2013). Schools must join into active partnerships with school committees in the management of education financing. The results of the study show that the results of the documentation study show that the partnership has been going well. This is evidenced by the involvement of the school committee in the formation of school management in the decision letter document. The principle of Gunungsari 01 state elementary school can properly bridge the communication of roles between organizations so that there are

confirmations of educational financing activities that are the concern of the committee in meeting the learning needs of students.

School-Based Management (SBM) has the aim of being independent and empowering schools through granting authority (autonomy) for schools in managing their resources effectively, efficiently and encouraging schools to make the right decisions in a participatory, transparent, and accountable manner in achieving goals. It has been determined (Mulyasa, 2018). In this context, the principle of Gunungsari 01 state elementary school has provided a partnership to school stakeholders. The needs of students, parents, as well as the community are the priority of the principle of Gunungsari 01 state elementary school in carrying out school quality improvement in the management of education financing. From the document, the access to learning needs has been included in the priority of school programs in the 2021. The weakness of the principle of Gunungsari 01 state elementary school in terms of creating good communication can be seen that there is no banner installation/announcement of the use of education financing that can be seen by school residents.

The principle of Gunungsari 01 state elementary school in an effort to cooperate with all parties, it can be seen from the existence of a lightning boarding school activity program that is routinely carried out at Gunungsari 01 state elementary school which always involves the participation of parents and even other parties from teacher around the school in the role of presenters. Another fact found was that there was a joint health care effort with the Pamijahan Health Center whose activities were also written in the RKAS.

The ability of the principal in delegating tasks with the school committee can be seen from the document, that is the division of tasks to the school committee in managing last year of student activities. This is supported by interview data which confirms that school committees have an important role in last year of student activities. However, the principle of Gunungsari 01 state elementary school in terms of delegating this task, shows that his policies are still sporadic and not well organized, because the activities are sometimes not well conceptualized and need to improve in terms of communication with school committees.

4. CONCLUSION

The Principal accountability is needed by the principal as a skill in carrying out the duties of managing educational institutions, including education financing. The principal of Gunungsari 01 state elementary school has been good in realizing accountability in the management of education financing in terms of three dimensions, those are transparency (conceptual skills), performance standards (Technical Skills), and partnerships with school committees (Human Skills). This can be seen from the formulation of ideas in the vision, mission, and goals of the school. The principle of Gunungsari 01 state elementary school has prepared a school work program well and is stated in the RKAS with a priority scale of activities involving the management team, educators, education staff, school committees and parents in getting input and criticism.

Increasing the accountability capacity of the head of Gunungsari 01 state elementary school in managing education financing which requires complete document recording and consistency in implementing it, so that the objectives of Gunungsari 01 state elementary school are optimal and create a good governance system in the administration of educational institutions. Principal accountability in education financing will give public confidence in a school or agency. Good implementation will increase the confidence of their active participation in the management of school management. This research will also provide an important role for supplements for future principal courses or training related to accountability capabilities in managing education financing.

Researchers have limitations in research regarding the accountability of school principals in managing education financing at Gunungsari 01 state elementary school Pamijahan District, Bogor Regency, that is the length of the informant's response in responding to research activities, the limited time to obtain detailed documents from education financing activities, and the implementation of

education financing activities in schools that cannot directly documented due to the impact of the COVID-19 pandemic

The potential that can be explored more deeply for further research is regarding the relationship between the level of school accountability and the quality of learning in schools. Because the drive for efficiency from the use of education financing funds will form a good work culture in schools and it should have an impact on the quality of learning in an institution or school institution.

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