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## The Management of School Operational Assistance (SOA) through Tax Administration at Tojo Una Una's Financial and Asset Management Agency

M. Iqbal Bakri, Andi Mattulada, M. Iqbal Abdullah, Fikry Karim, Abdul Kahar, Muliati, Muhammad Din\*, Femilia Zahra, and Andi Chairil Furqan

<sup>1</sup> *Department of Accounting,  
Universitas Tadulako, Palu,  
Indonesia*

\* Corresponding author:  
didi.kaili83@gmail.com

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### Abstract

School Operational Assistance (SOA) is a government program that provides funding for personnel operational costs for basic education units as implementing compulsory learning programs. This study aims to analyze the management of School Operational Assistance (SOA) through tax administration at Tojo Una Una's Financial and Asset Management Agency, Central Sulawesi Province, Indonesia. The approach that will be taken in implementing community service activities is through an explanation of the management of the SOA fund treasurer and the person in charge of the principal of each school in the Tojo Una Una Regency, the duties and authorities of the SOA fund treasurer. Pre and post-tests were tested using the Compare Means Paired-Sample T-Test analysis with the statistical analysis tool SPSS because the data came from the same subject. The results highlight that the management of SOA funds has not been fully effective because several factors that lead to the achievement of the objectives of managing funds have not been achieved, including planning, implementation, and accountability aspects. Therefore, to improve technical capabilities and skills in the management of SOA funds, especially related to SOA tax administration, it is necessary to carry out service in the form of socialization related to SOA tax administration, which will be framed in an effective communicative, and relaxed manner.

### Keywords

School Operational Assistance, education budget, accounting management, public sector, tax administration.

## 1. Introduction

School Operational Assistance (SOA) is a government program that provides funding for personnel operational costs for basic education units as implementing compulsory learning programs. The SOA program policy, programmed in elementary and junior high schools, is one form of policy implementation with the aim of equity and improving the quality of basic education. Therefore, SOA funds must be appropriately managed and carried out in an orderly and responsible manner. The management of SOA funds is the principal's responsibility, assisted by the SOA Treasurer.

However, in practice, there was a misappropriation of SOA funds. Hendri (2011) reports that the Indonesian Supreme Audit Agency (BPK/*Badan Pemeriksa Keuangan*) audit of the management of SOA funds in 3,237 sample schools in 33 provinces found that the value of deviations from SOA funds was approximately 28 billion IDR. Deviations occurred in 2,054, or 63.5% of the total sample of schools. This phenomenon shows that the management of SOA funds has not been fully effective because several factors that lead to the achievement of the objectives of managing funds have not been achieved, including planning, implementation, and accountability aspects. In the implementation aspect, it was found that all use of the budget was in accordance with the technical guidelines, but the lack of socialization among parents caused many parties to misunderstand the problem of SOA funds even though socialization is a very important stage in determining the success and smooth implementation of the program (Schillemans & Bovens, 2011). In accountability, not a few schools have difficulty compiling financial reports because not all schools have competent personnel in their fields. Furthermore, in the 2021 BPK Examination Results Report, there are findings obtained by the Supreme Audit Agency, one of which is that there are weaknesses in the Administration and Accountability of School Operational Assistance Funds or commonly called SOA funds (Ansari, 2018; Han, 2022; Scott, 2018).

Therefore, to improve technical capabilities and skills in the management of SOA Funds, primarily related to the Administration of the SOA Fund Expenditures, it is necessary to do a service in the form of socialization related to the administration of the SOA Fund Treasurer, which will be framed in an effective communicative and relaxed manner so that it can provide a stimulus to participants so that they can comprehensively understand administrative technicalities in accordance with the latest developments in the latest regulations/statutory regulations of the Minister of Home Affairs No. 24 of 2020 concerning Administration of SOA fund grant management and the latest regulations of the Ministry of Finance Regulation No. 59/PMK.03/2022 concerning Procedures for Registration and Deletion of Principal Numbers Taxpayers, Inauguration and Revocation of Taxable Entrepreneurs as well as Withholding and/or Collecting, Depositing and Reporting Taxes for Government Agencies, which came into effect on May 1, 2022, until now. Hence, this study aims to analyze the management of School Operational Assistance (SOA) through tax administration at Tojo Una Una's Financial and Asset Management Agency.

## **2. Literature Review**

### **2.1 Regional Government Management of SOA Funds**

Management of Regional Government SOA Funds is regulated based on the Minister of Home Affairs Regulation No. 24 of 2020. School financial management is part of education financing activities, which as a whole requires the ability of schools to plan, prepare school financial budgets and develop RAPBS, implement a financing report that places income and expenditure money in columns that are side by side, knowing the actual budget and being accountable for it as a whole. Effective monthly reports to the Education Office, Regional Financial Administration Agency, or Regional Financial and Asset Management Agency. Based on the Regulation of the Minister of Home Affairs No. 24 of 2020 concerning the Duties and Authorities of the Person in Charge of the SOA Fund states that prepare and submit RKAS to the Head of SKPD; take actions that result in expenditures at the expense of the SOA Fund budget; implement the SOA Fund budget at the state Satdikmen, state Satdiksus, or state Satdikdas they lead; perform tests on invoices and order the payment of SOA Funds; enter into ties/cooperation agreements with other parties within the stipulated SOA Fund budget limit; verify the receipt and expenditure of SOA Funds; examine and sign the income and expenditure reports submitted by the SOA Fund Treasurer every month; report receipts and expenditures of SOA Funds every semester to PA through PPK-SKPD; report the recapitulation of the realization of the use of SOA Funds at each stage of distribution; sign a statement of absolute responsibility for the SOA Fund; sign a recapitulation of the purchase of regional property from the SOA Fund; report regional property from the SOA Fund to PA through PPK-SKPD; shifting spending on the RKAS based on the approval of the school committee; supervise the implementation of the SOA Fund budget which is his responsibility. carry out other duties in accordance with the provisions of the legislation.

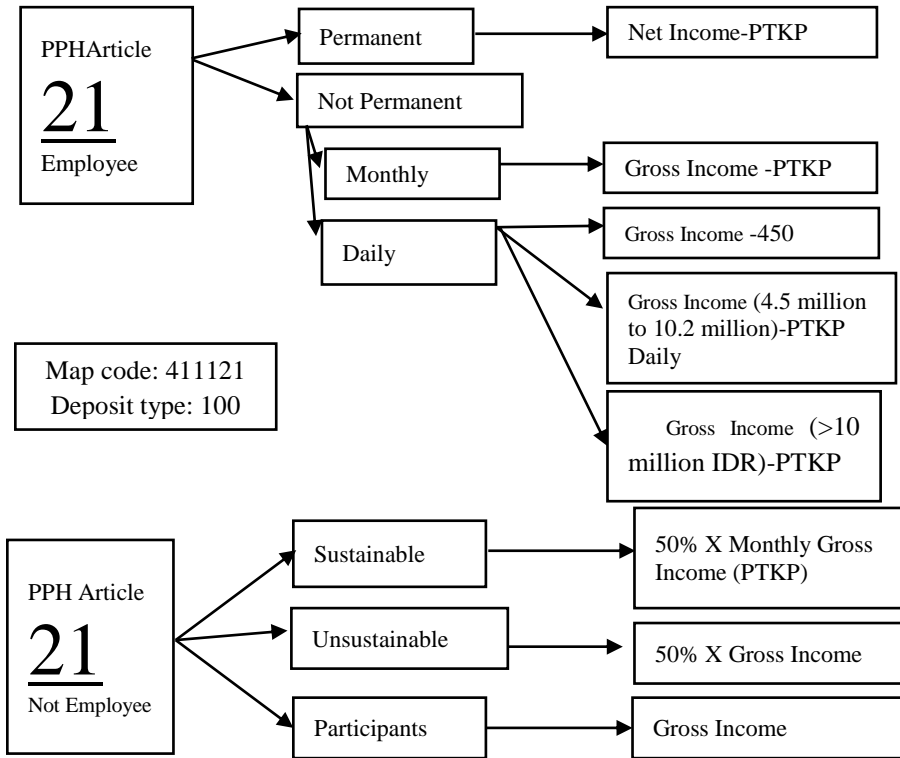
Meanwhile, based on the Minister of Home Affairs Regulation No/ 24 of 2020, it is stated that receive and save money for distribution of SOA Funds; receive and keep proof of distribution of SOA Funds; record receipts and expenditures of SOA Funds in the general cash book and supporting cash books; pay for purchases from the SOA Fund; receive and keep evidence of accountability for the SOA Fund; submit the general cash book and SOA Fund subsidiary cash book every month; prepare and prepare reports on the realization of receipts and expenditures of SOA Funds every month; 8compiling and preparing reports on the realization of the use of SOA Funds every semester and/or remaining SOA Funds; compiling and preparing reports on the recapitulation of the realization of the use of SOA Funds at each stage of distribution; prepare a letter of absolute accountability for the SOA Fund; compiling a report on the recapitulation of the purchase of regional property from the SOA Fund; prepare a report on regional property from the SOA Fund; collect and deposit taxes in accordance with the provisions of the legislation.

### **2.2 SOA Accountability**

According to Ministry of Home Affairs Regulation No. 24 of 2020, article 58 states as follows that the accountability of SOA Fund grants includes reports on the use of SOA Fund grants; a statement of respondents stating that the grant received has been used NPHD appropriately; and complete and valid proof of expenditure. Ministry of Finance Regulation No.

59/PMK.03/2022 concerning Procedures for Registration and Elimination of Taxpayer Identification Numbers, Inauguration and Revocation of Taxable Entrepreneurs, and Withholding and/or Collection, Depositing, and Reporting of Taxes for Government Agencies.

The first consideration is income tax (PPH) article 21. Withholding income tax on income in connection with work, services, or activities in whatever name and form is paid to individual domestic taxpayers (Figure 1).



**Figure 1.** The considerations of income taxation based on PPH Article 21

**Table 1.** Tax type and reporting schedule

No	Tax Type	Reporting Tools	Payment Deadline	Reporting Deadline
1	PPH Article 21	SPT- PPH Article 21	10 <sup>th</sup> of the following month	20 <sup>th</sup> of the following month
2	PPH Article 22	SPT- PPH Article 22	10 <sup>th</sup> of the following month	20 <sup>th</sup> of the following month
3	PPH Article 23	SPT- PPH Article 23	10 <sup>th</sup> of the following month	20 <sup>th</sup> of the following month
4	PPH Article 4(2)	SPT- PPH Article 4(2)	10 <sup>th</sup> of the following month	20 <sup>th</sup> of the following month
5	PPH	SPT- PPH 1107-PUT	7 <sup>th</sup> of the following month	end of next month

The second is income tax (PPH) Article 22 (Table 1). Collection of PPH in connection with payment for the purchase of goods, excluding payments in the amount of a maximum of 2,000,000 IDR excluding PPH and not a payment divided from a transaction whose actual value is more than 2,000,000 IDR. Payment for the purchase of goods in connection with the use of School Operational Assistance (SOA) Funds.

$$\text{Formula: } 1.5\% \times \text{Total Payment} = \text{Tax Base}$$

The third is income tax (PPH) Article 23. Withholding income tax on income paid, provided for payment or payment is due to a resident Taxpayer or Permanent Establishment in the form of interest, including premiums, discounts, and rewards for guaranteeing debt repayments; royalties; gifts, awards, bonuses, and the like other than those that have been deducted by Article 21 Income Tax; rent and other income in connection with the use of property, except for rent and other income in connection with the use of property which has been subject to Income Tax Article 4 paragraph (2); compensation in connection with services whose payment is charged to the State Budget, Village Budget other than services that have been deducted by Article 21 Income Tax.

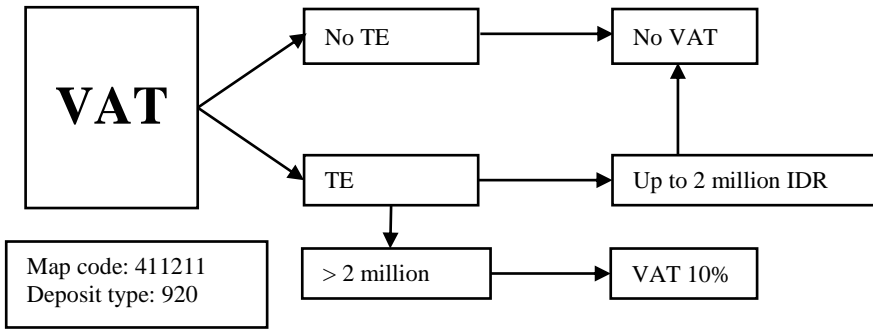
$$\text{The formula } 2\% \text{ or } 15\% \times \text{Total Sales} = \text{Tax Base}$$

Furthermore, the Income Tax (PPH) Article 4 Paragraph 2 stated that Withholding income tax on income to other parties above, such as rental of land and/or buildings; transfer of rights to land and/or buildings; construction service business; lottery prize; as well as the purchase of goods or use of services from Taxpayers who have a certain gross turnover. For example, the income tax that must be deducted by government agencies on the rental income of PT Wardah is:

$$10\% \times \text{IDR } 52,000,000 = \text{IDR } 52,000,000.00$$

The income tax that must be deducted and paid by government agencies is IDR 52,000,000.00.

In addition, Value Added Tax or VAT is a levy imposed on the sale and purchase of goods and services carried out by personal taxpayers or corporate taxpayers who have become Taxable Entrepreneurs (TE), so those who are obliged to collect, deposit, and report VAT are traders/ Seller. However, the party who is obliged to pay VAT is the End Consumer (Figure 2).



**Figure 2.** VAT taxation mapping

The last is Stamp Duty. Stamp duty is a tax imposed on documents of a civil nature and documents for use in court; Stamp duty is 10,000 IDR. One of them is a document stating the amount of money with a nominal value of more than 5,000,000 IDR, which states the receipt of money or contains an acknowledgment that the debt has been fully or partially repaid or calculated.

### 3. Methods

The approach that will be taken in the implementation of community service activities is through an explanation of the management of the SOA fund treasurer and the person in charge of the principal of each school in the Tojo Una Una Regency, the duties and authorities of the SOA fund treasurer. The regulations referred to here were Regulation of the Minister of Finance No. 59/PMK.03/2022 Regarding Procedures for Registration and Elimination of Taxpayer Identification Numbers, Confirmation and Revocation of Taxable Entrepreneurs as well as Withholding and/or Collection, Depositing and Reporting Taxes for Government Agencies which come into effect from May 1, 2022, until now, basic understanding taxation, as well as things that need to be deducted by the treasurer of SOA funds and more specifically Value Added Tax or often, referred to as PPH, PPH Article 21 regarding personal tax deductions, PPH article 22 regarding discounts on the purchase of goods, PPH article 23 especially deductions on rent and also withholding on Income Tax Article 4 paragraph 2 me regarding the lease of land and buildings or the transfer of rights to land and buildings so that local government officials, especially treasurers and those in charge of SOA funds can know and understand the importance of tax administration within the government apparatus. In addition to the presentation, there is also a dialogue. Through a dialogue approach, the communication that occurs will be two-way. So, it is hoped that the team will be able to find out more about the problems or obstacles faced by the SOA Fund Treasurer. After that, the service team will explain technically the details of calculating and withholding Value Added Tax or often referred to as PPH, PPH Article 21 regarding personal tax deductions, PPH article 22 regarding discounts on the purchase of goods, PPH article 23, especially deductions on rent and also deductions regarding income tax. Article 4 paragraph 2 regarding the lease of land and buildings or the transfer of rights to land and buildings (Schillemans & Bovens, 2011).

The target of this service is the transfer of knowledge possessed by the service team in the duties and authorities of the SOA fund treasurer in the field of accounting, taxation knowledge, especially taxation in the SOA fund environment so that all treasurers can know the duties and authorities and what must be recorded by the SOA fund treasurer.

## **4. Results**

Reporting and publication of the activities results is a series of service activities, and reporting on the implementation of activities is a form of accountability for the service team. The publication will be done by writing scientific papers in scientific media (Kalbarini, 2018; Romzek & Dubnick, 2018).

### **4.1 Preparation Stage**

The preparation stage for community service activities was carried out on July 17, 2022, preceded by communicating via zoom with the Regional Apparatus Organization (OPD) in the Tojo Una Una Government, namely, the Financial Management Agency. Through this communication, the Tojo Una Una's BPKAD conveyed to the service team the problems that were happening to the local government, information regarding the findings from the 2021 BPK Audit Results Report regarding administrative problems for the SOA fund treasurer, and there were also many SOA fund treasurers making tax cuts but not reporting taxes at the tax office of the ministry of finance (Aleksovska et al., 2019). From these findings, the service team got an overview of the focus points to which knowledge transfer would be carried out, then the service team formulated a proposal and submitted a request for willingness to the Regional Financial and Asset Management Agency and the Youth and Sports Education Office Tojo Una Una Regency, in this case, the local government of Tojo Una Una Regency greatly appreciates the request of the service team. This willingness has been stated orally by the head of the Accounting Division of BPKAD Kab Tojo Una Una, which will be followed by written submission.

### **4.2 Implementation Stage**

The activity will be held on Tuesday, July 19, 2022, at 09.00-Finish WITA; the activity takes place offline on Jl. Yos Sudarso, N0 5 hall of the Tojo Regency Education, Youth and Sports Office. The activity was carried out while prioritizing health protocols for the prevention of covid-19 even though the current rate of covid spread was low. The activity begins by giving a pre-test to the participants and ends with a post-test in the form of games at the end of the activity. This aims to evaluate participants' understanding before and after the transfer of knowledge and is also carried out in the form of ice-breaking activities. The questions presented in the pre-and post-test games contain basic material on the administration of SOA funds taxation, with a total of 20 multiple choice questions for the pre-test in the form of a google form and also hardcopy for participants who do not have a data package and/or do not have a smartphone, and 20 questions for the post-test wrapped with the concept of fun using online games, after that the participants with the three highest scores will get prizes from the service team (Overman et al., 2021).



**Figure 3.** Opening of Activities



**Figure 4.** Atmosphere During Activities



**Figure 5.** Game Prize Distribution atmosphere

The material presented was material Regarding the tax administration of SOA funds. The contents of this material explain the duties and authorities of the SOA fund treasurer in accordance with the latest regulations, as well as an explanation of Value Added Tax or often referred to as PPH, PPH Article 21 regarding personal tax deductions, PPH article 22 regarding discounts on purchases of goods, PPH article 23 especially deductions for rent and also deductions regarding Income Tax Article 4 paragraph 2 regarding the lease of land and buildings or the transfer of rights to land and buildings. Figure 3, Figure 4, and Figure 5 show the documentation of activities in the hall of the Office of Education, Youth, and Sports in Tojo Una Una Regency.

### 4.3 Evaluation Stage

After the activity was completed, on August 6, 2022, the service team evaluated the activity by comparing the results of the pre and post-test participants, and then the results were communicated with the Tojo Una Una's BPKAD for follow-up planning for the next activity. Pre and post-tests were tested using the Compare Means Paired-Sample T-Test analysis with the statistical analysis tool (Statistical Package for the Social Sciences) SPSS because the data came from the same subject.



#### 4.4 Demographic Profiles of Respondents

This service activity was attended by 75 participants who came from the Treasurer and the Principal or the person in charge of the SOA funds for each school in the Tojo Una Una Regency, along with the participant data presented in the form of a diagram (Figure 6; Figure 7; Figure 8).

The compilation of demographic profiles of respondents showed that most of the respondents who participated in this activity were women, namely 54.7%, or 41 people, and male participants were 34 people, or 45.3% (Figure 6). By age, most of the respondents are aged 30-40 years with a percentage of 40%, less than 30 years old by 23%, and over 40 years by 12% (Figure 7). Figure 8 also shows that most inventory managers are still in their productive age. In terms of education level, 57.3% or as many as 43 respondents, the last education of the respondents was undergraduate, high school 33% or 25 respondents, and master's degree 9.3% or as many as seven respondents. The results of the data normality test using Shapiro-Wilk are shown in Table 2.

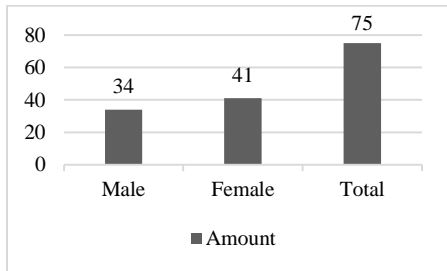


Figure 6. Respondents by Gender

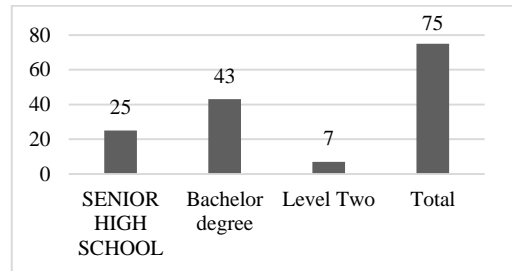


Figure 7. Respondents Based on Education Level

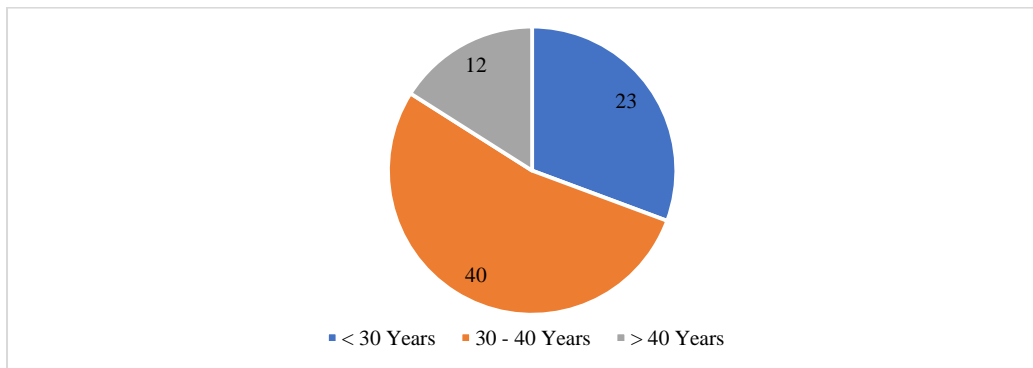


Figure 8. Respondents by Age

**Table 2.** Tests of Normality

c	Kolmogorov-Smirnov*			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Pre-Test	.179	75	.000	.946	75	.003
Post-Test	.267	75	.000	.848	75	.000

\* Lilliefors Significance Correction

By using the Shapiro-Wilk test, Table 2 showed that the pre-test obtained a significance value of 0.003, and the post-test obtained a significance value of 0.00. These results indicate that the significance value > 0.05, it can be concluded that the data from socialization participants' pre and post-test results were normally distributed to meet the requirements for statistical analysis of the Paired-Sample T-Test.

**Table 3.** Paired Samples Statistics

	Mean	N	Std Deviation	Std Error Mean
Pair 1 Pre-Test	53.0667	75	12.94201	1.49441
Post-Test	85.0667	75	8.11627	.93719

Table 3 shows the average pre-test score is 53.06, and the post-test is 85.06. It showed the difference between pre-test and post-test scores. This result shows that before the start of the SOA tax administration material, the pre-test score was low compared to the post-test average value after the material. It indicates that the material was delivered well, and there was the absorption of the material obtained by community service participants.

**Table 4.** Paired Differences

	Mean	Std Deviation	Std Error Mean	95% Confidence Interval of the difference		t	df	Sig. (2-tailed)
				Lower	Upper			
Pair 1 Pre-test	-	9.25563	1.85113	-16.22054	-	-	24	.000
Post-test	24000E1			8.57946	6.699			

From the significant results (2-tailed), 0.00 < 0.05 level of significance indicates a significant difference between the initial variable (pre-test) and the final variable (post-test). It shows a significant effect on the difference in treatment given to each variable, before transferring material and after the service team transfers knowledge through material exposure and discussion sessions.

During service activities, participants, most of whom are treasurers of SOA funds and school principals in all schools in the Tojo Una Una Regency, were very enthusiastic because, technically, they did not understand well how to calculate and withhold taxes. For example, PPH Article 21 regarding personal tax deductions, PPH article 22 regarding discounts on the purchase of goods, Income Tax article 23, especially deductions on rent and income Tax Article

4 paragraph 2 regarding land and building leases or transfer of rights to land and buildings. From the discussion session, it was also found that there were still many participants who had not updated information on the latest tax regulations, such as the previous 10% PPH but on May 1, 2022, it came into effect to 11%, as well as a lack of knowledge about the deadline for payment and tax reporting, not only that the lack of knowledge of taxation regulated by the regions such as the drinking water tax, many still don't know it, many of the treasurers take tax cuts but do not make payments, of course, this is also a finding from the BPK in 2021, BPKAD continues to carry out continuous supervision and guidance on the treasurer of SOA funds so that this does not happen the second mistake in administering the SOA fund treasurer.

The main issues of tax administration material presented in this service activity are duties and authorities of the SOA fund treasurer; duties of authority in charge of SOA funds; the latest tax regulations that apply to the management of SOA funds. The results of the pre-test showed that of the 20 questions asked, questions regarding the administration of taxation of SOA funds and technical withholding and collection of SOA funds. During the discussion session, participants asked many questions regarding the technical calculation of the taxation of SOA funds. The very technical questions show that the participant's level of understanding is still very low; this is unfortunate, considering that most of the participants are treasurers of SOA funds (Kalbarini, 2018). The results of the post-test evaluation showed that after being given treatment, there was an increase in the participants' understanding (Overman et al., 2021). Most of the community service participants have an undergraduate education level that is not from accounting science, so they really need not only technical training but also ongoing assistance, so the service team takes the initiative to carry out a service program in the form of ongoing mentoring to improve understanding of tax administration, both regulatory and legal. National and regional SOA funds so that there will be no mistakes twice in tax administration in the future.

## **5. Conclusion**

The results highlight that the management of SOA funds has not been fully effective because several factors that lead to the achievement of the objectives of managing funds have not been achieved, including planning, implementation, and accountability aspects. In the implementation aspect, it was found that basically, all use of the budget was in accordance with the technical guidelines, but the lack of socialization among parents caused many parties to misunderstand the problem of SOA funds even though socialization is a very important stage in determining the success and smooth implementation of the program. In accountability, not a few schools have difficulty compiling financial reports and knowledge of taxation because not all schools have competent personnel in their fields. Furthermore, in the 2021 BPK Examination Results Report, there are findings obtained by the BPK, one of which is that there are weaknesses in the administration and accountability of School Operational Assistance (SOA) funds. Therefore, to improve technical capabilities and skills in the management of SOA Funds, especially related to SOA tax administration, it is necessary to carry out service in the form of socialization related to SOA tax administration, which will be framed in an effective communicative and relaxed manner. Thus, it can provide a stimulus to participants to understand comprehensively technical administration in accordance with the latest regulatory

developments/laws and regulations of the Minister of Home Affairs No. 24 of 2020 concerning Administration, Management of SOA grants, and Ministry of Finance Regulation No. 59/PMK.03/2022.

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