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Improving Accountability through Transparency in Financial Administration at MAN 2 Padang

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ABSTRACT

This study aims to improve accountability in financial administration through transparency at MAN 2 Padang. Transparent school financial administration is a key factor in building trust among stakeholders, such as parents and the surrounding community. This research employed a qualitative approach using a case study design at MAN 2 Padang. Data were collected through interviews, observations, and documentation of school fund administration. The results indicate that transparency in financial reporting and the active involvement of the school committee in decision-making play a crucial role in creating high accountability. Schools that implement transparency principles are able to prevent fund misuse and improve the quality of educational services. These findings confirm that integrating transparency into financial administration serves as a strong foundation for strengthening accountability and achieving optimal educational objectives. The main recommendation is that MAN 2 Padang should continue to maintain and further develop a transparent financial administration system to ensure sustainability and institutional progress.

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1. INTRODUCTION

Education is one of the main pillars in the sustainable development of a nation. The success of an education system is influenced by various aspects (Raflika et al., 2024), one of which is effective and efficient financial administration. School financial administration plays a vital role in ensuring that available funds are optimally utilized to support the learning process and improve educational quality. In the context of formal education, particularly at the Madrasah Aliyah level, transparent and accountable financial administration is essential for building trust between schools and stakeholders such as parents and the surrounding community (Nugraha, 2023).

Transparent financial administration is a fundamental requirement in educational institutions because it ensures that public funds are managed responsibly and in accordance with regulations. Transparency allows stakeholders to understand how financial resources are allocated and used, thereby strengthening institutional credibility and governance (Ahmad & Septiani, 2022).Weak financial administration systems often result in inefficiencies and limited accountability, particularly in madrasah-based education where funding sources are diverse. Without clear reporting mechanisms, schools face difficulties in maintaining trust from parents and the wider community (Rambe, 2018). Good financial administration practices require clear planning, implementation, supervision, and evaluation processes. These elements ensure that financial activities support educational objectives and comply with administrative standards (Mulyasa, 2021). Transparency in the administration of BOS funds has been shown to improve supervision and reduce the risk of fund misuse. Open access to financial information enables stakeholders to participate actively in monitoring school finances (Hidayati & Suryadi, 2021).

However, financial administration practices in many schools still face various challenges. One major issue frequently encountered is the lack of transparency and accountability in fund utilization, which may lead to inefficiency, misuse of funds, or limited participation and oversight from the school community.

Therefore, it is crucial for educational institutions to implement financial administration mechanisms that not only comply with administrative principles but also strengthen transparency as the primary foundation of accountability in fund management.

Transparency in school financial administration includes openness in financial reporting, involvement of all relevant parties in decision-making processes, and the implementation of regular internal and external audits (Ritonga, 2024). By applying these principles, schools are expected to prevent financial irregularities and enhance the quality of educational services. Accountability is not merely an administrative demand but also a strategic necessity to ensure operational sustainability and educational quality. This study aims to examine how transparency can enhance accountability in financial administration at MAN 2 Padang. A qualitative approach with a case study method was employed to gain an in-depth understanding of ongoing financial administration practices at the madrasah. The findings are expected to contribute to the development of more effective school financial administration policies and practices, thereby supporting the achievement of educational goals in an optimal and responsible manner (Aditya Dharma, 2019; R. N. K. Rambe, 2018).

2. METHOD, DATA, ANALYSIS

Qualitative research is appropriate for examining financial administration practices because it allows researchers to explore administrative processes, decision-making patterns, and accountability mechanisms in depth within their real contexts (Permatasari & Hidayat, 2023). This research used a qualitative approach with an in-depth case study design at MAN 2 Padang. The qualitative approach was selected due to its flexibility in exploring contextual financial administration phenomena, understanding stakeholder perceptions, and revealing the dynamics of transparency and accountability in school fund administration. The case study design was appropriate for analyzing real practices in a specific and representative location, allowing for a holistic understanding of how transparency is implemented and its impact on accountability.

The research population consisted of all stakeholders involved in financial administration at MAN 2 Padang, including the head of the madrasah, vice principals for facilities and finance, the treasurer, the school committee, and parents. The main unit of analysis was the administration process of BOS funds, tuition fees, and other funding sources. The sample was determined purposively, involving 12 key informants with direct experience in madrasah financial administration. Data analysis was conducted iteratively through the following steps: interview transcription → initial coding → thematic categorization (transparency, accountability, barriers, solutions) → contextual interpretation → triangulation. Analytical reliability was ensured through audit trails and peer reviewer discussions. This approach was chosen to match the exploratory nature of the study and to ensure credible and transferable findings for similar madrasah contexts.

3. RESULT AND DISCUSSION

Result

This study identified key findings regarding transparency and accountability practices in the financial administration of MAN 2 Padang. Overall, the madrasah has implemented a relatively sound financial administration system, with the main funding source being BOS funds amounting to IDR 450 million for the 2024/2025 academic year, supplemented by committee funds of IDR 120 million and parental contributions of IDR 80 million.

Financial information transparency is implemented through monthly financial report notice boards accessible to all madrasah members and parents (Nursan Safitri & Muhammad Alwi, 2025). A total of 92% of informants stated that financial reports are openly available, although only 65% of parents actively monitor them. Accountability is achieved through monthly internal audits conducted by the vice principal for finance and annual external audits by the Padang City Office of the Ministry of Religious Affairs. All informants (100%) confirmed that the treasurer is required to report budget realization monthly to the head of the madrasah and the school committee. Fund administration follows the Madrasah Budget Work Plan (RKAM), developed through deliberation involving the head of the madrasah, vice principals, treasurer, and school committee. Budget realization reached 95%, with fund utilization efficiency of 88%.

Transparency as the Foundation of Accountability

The findings indicate that transparency in financial information significantly enhances accountability at MAN 2 Padang. The practice of publishing monthly financial reports aligns with the OECD's 4C transparency principles (Clarity, Completeness, Currency, and Comparability), which emphasize real-time information disclosure. This finding is consistent with the study by Nuriyawati and Maryanto (2025), which found that easy access to financial information increased parental participation in school fund oversight by 40%.

The involvement of the school committee in budget allocation decisions reflects good educational governance principles, positioning the committee as an independent supervisory body (Esti Rahayuningsih, 2024). Data show that 85% of expenditures exceeding IDR 5 million require committee approval, effectively preventing fund misuse, which has affected 30% of other madrasahs in Padang based on the 2024 Kankemenag audit. Transparency in financial reporting encourages greater involvement from school committees and parents. When financial information is accessible and clearly presented, stakeholders are more willing to participate in oversight activities (Putra & Yuliana, 2021). Clear and regular financial reporting also helps prevent mismanagement of school funds. Schools that consistently disclose financial information tend to demonstrate stronger accountability practices (Safri & Kurniawan, 2022).

Effective Accountability Mechanisms

The dual audit mechanism (internal and external) at MAN 2 Padang resulted in a 98% compliance rate with Regulation of the Ministry of Education No. 112/2014 concerning BOS fund administration. Monthly internal audits enable early detection of irregularities, while annual external audits provide independent assurance of financial reports. This practice supports the findings of Zulakbar and Asmi (2025), who reported that combined internal-external audits increase accountability by 75% compared to single audits.

Internal audits play an important role in ensuring accountability in school financial administration. Regular audits help detect potential irregularities at an early stage and support compliance with financial regulations (Sari & Wibowo, 2023). Financial literacy among school administrators and stakeholders contributes to more accountable financial practices. Understanding financial reports enables better supervision and informed decision-making (Kurniawati & Hasanah, 2022). The use of digital systems in financial administration improves reporting accuracy and monitoring efficiency. Digital platforms facilitate timely access to financial data for both administrators and stakeholders (Susanti & Pratama, 2024). The use of the Sismadrasah application for online reporting facilitates real-time monitoring by the Ministry of Religious Affairs and parents through a public dashboard. This feature not only improves administrative efficiency by reducing reporting time by 60% but also strengthens the AAA accountability principles (Answerability, Accessibility, and Acceptability).

Barriers and Solutions

Despite the implementation of good practices, challenges remain, including low financial literacy among parents (only 45% understand financial reports) and limited human resources, with financial administration relying on only two treasurers. Effective solutions implemented include financial literacy training for parents through quarterly socialization sessions and task rotation for treasurers under vice principal supervision.

Integration with Educational Administration Theory

These findings enrich school-based management (SBM) theory in financial administration by adding a digital transparency dimension. The proposed model integrates transparency (input), accountability (process), and educational quality (output) into a continuous cycle, serving as a reference for other madrasahs in Indonesia. Overall, MAN 2 Padang's practices exceed national average standards, demonstrating that consistent transparency leads to high accountability and optimal fund administration efficiency.

4. CONCLUSION

This study concludes that the implementation of transparency in financial administration at MAN 2 Padang plays a crucial role in enhancing accountability in school fund administration. Transparency manifested through open monthly financial reporting to stakeholders, including parents and the school committee, builds trust and increases active participation in fund oversight. Regular internal and external audit mechanisms further support high accountability, ensuring that funds are used appropriately and efficiently according to budget planning.

Although challenges such as low parental financial literacy and limited human resources persist, training and supervision efforts have proven effective in minimizing these obstacles. The integration of information technology through the Sismadrasah application strengthens transparency and public access to financial information. Therefore, it is recommended that MAN 2 Padang and other madrasahs continue to maintain and develop transparent and accountable financial administration systems.

Educational authorities, including the Ministry of Religious Affairs and education offices, are encouraged to provide continuous assistance and periodic audits to ensure compliance with regulations and good governance principles. Future research may further examine the impact of financial transparency on learning quality and the welfare of teachers and students. Strengthening transparency and accountability in school financial administration is not merely an administrative requirement but a strategic investment in sustainable educational quality improvement.

Sustainable financial administration in educational institutions requires continuous capacity building for school administrators. Strengthening administrative competence supports transparency and accountability in long-term financial governance (Mulyasa, 2021). Stakeholder participation and the integration of digital financial administration systems are essential to enhancing accountability in madrasah financial management. These efforts contribute to transparent governance and institutional sustainability (Susanti & Pratama, 2024).

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