

Assistance in Preparing The Accountability Report for Educational Operational Assistance (BOP) RA Istiqomah Ungaran for The Period of January-June 2023

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Abstract. This study aims to describe the mentoring process in preparing the Education Operational Assistance (BOP) accountability report at RA Istiqomah Ungaran for the period January to June 2023 and identify obstacles and improvement strategies in the process. The research method used a descriptive qualitative approach with data collection through in-depth interviews, direct observation, and documentation of financial reports and accountability reports. The results show that mentoring requires a technical understanding of accounting, internal coordination of the RA institution, and adequate human resource capacity. Barriers found were a lack of staff knowledge, incomplete documentation, and administrative delays. Recommended strategies include intensive accounting training, a document checklist system, and regular monitoring. This study concludes that effective mentoring can improve the quality of BOP accountability reports and strengthen the accountability of non-formal education institutions.

Keywords : Mentoring, Accountability Report

Introduction

Financial accountability reports are a form of accountability for educational institutions to stakeholders, particularly when public funds are used to support operations. These reports serve not only as administrative documentation but also as an internal evaluation instrument and a public accountability tool. Financial accountability is a crucial indicator of the quality of educational institution management, as transparency and appropriate use of public funds are the foundation of public and government trust. In the context of non-formal education, such as Raudhatul Athfal (RA), the government provides Educational Operational Assistance (BOP) to ensure the smooth running of education, particularly in meeting daily operational needs, such as purchasing learning materials, paying teacher honoraria, and maintaining facilities.

However, the reality on the ground shows that many non-formal educational institutions experience difficulties in preparing accountability reports that meet standards. Key problems arise in several aspects, including incomplete transaction documentation, staff lack of understanding of simple accounting principles, inconsistent report formats, and weak internal coordination among responsible personnel. This situation can reduce the accuracy and credibility of reports, thus impacting stakeholder trust and potentially creating the risk of audits or negative evaluations. Research conducted in Tanjungpinang City on the accountability of Early Childhood Education (PAUD) BOP funds found that the preparation of accountability reports is highly dependent on the level of transparency of the institution and the internal oversight procedures implemented (Zulaika et al., in Aksara). This confirms that managing public funds, even limited amounts, requires systematic governance, administrative discipline, and clear internal control mechanisms.

Assistance in preparing accountability reports is a strategic step to address these issues. This assistance can take various forms, ranging from technical guidance and training on using report formats, simulations of report preparation based on real transactions, to ongoing monitoring and evaluation. With assistance, staff can understand accountability principles, master report formats that comply with guidelines, systematically manage transaction evidence, and implement consistent recording and reporting procedures.

At RA Istiqomah Ungaran, there has been no specific study on mentoring in the preparation of BOP reports, even though the institution also receives BOP funds regularly. The lack of literature and practical experience at the local level presents a gap that needs to be addressed through this research. This study is designed to provide a comprehensive understanding of the mentoring process, emerging obstacles, and reporting improvement strategies, thus serving as a reference for RA Istiqomah and similar institutions.

This study covers the period from January to June 2023, allowing for a comprehensive understanding of the dynamics of fund use and reporting throughout the first semester of the fiscal year. This period is also relevant because it encompasses the beginning to the middle of the academic year, when many operational transactions occur and periodic reports are required. The research is expected to provide practical, implementable recommendations, improve the quality of accountability reports, strengthen institutional accountability, and provide a mentoring model that can be applied in RA or institution other non-formal education .

Literature review

Assistance in preparing BOP fund accountability reports has been the focus of numerous studies, as financial accountability of educational institutions is a key indicator of successful public fund management. According to Zulaika et al. (2022) in the *Aksara Journal*, an analysis of accountability reports for the management of BOP PAUD funds shows that although funds are allocated according to technical instructions, the biggest weaknesses lie in late reporting and inconsistencies in the report format. This study emphasizes the need for technical guidance and regular supervision to ensure institutions are able to prepare accurate and timely reports. These findings align with practices at RA Istiqomah, where direct assistance is needed to improve staff understanding of the BOP LPJ format and the management of transaction evidence documents.

Fadlilah et al. (2025) in the Indonesian *PUAN Journal* highlighted the importance of strengthening the capacity of financial managers in private schools through information technology-based training. Their study at the Ibnu Sina Batam Education Foundation showed that implementing an application-based financial information system can improve recording efficiency and financial reporting accuracy. With a digital system, recording errors can be minimized and financial data can be stored securely, thus simplifying internal audits and accountability to authorities. This formed the basis for mentoring activities at RA Istiqomah, where a digital financial information system was introduced to support the preparation of the LPJ BOP.

Furthermore, Arum (2024) in the *Kurva Journal* emphasized that the effectiveness of BOP-PAUD fund management is highly dependent on staff understanding of basic accounting principles, cost structures, and internal oversight mechanisms. Research at *Kemala Bhayangkari 62 Kindergarten* in Boyolali found that a combination of training, technical guidance, and periodic evaluations can significantly improve the quality of accountability reports. This approach aligns with mentoring activities at RA Istiqomah, which prioritize simulations and joint reviews to ensure all transactions are recorded correctly and completely.

Sine et al. (2021) in the *JAK Journal* emphasized that accountability and transparency in the management of BOP funds require clear standard operating procedures (SOPs) and effective internal oversight. Their research on schools in Kupang City showed that schools implementing internal control mechanisms had lower reporting error rates and higher stakeholder satisfaction. This supports the implementation of document checklists and regular monitoring during mentoring at RA Istiqomah, ensuring all transaction evidence is verified and reports can be submitted on time. Another study by Arum and Fadlilah confirmed that intensive training combined with hands-on practice yields better understanding than theoretical training alone. Participants are able to directly apply concepts such as recording, classifying costs, and preparing reports in accordance with technical requirements. This approach serves as a model for the LPJ BOP mentoring program at RA Istiqomah, where each staff member is directly guided in preparing monthly reports and conducting joint evaluations.

Overall, the existing literature indicates that the success of mentoring in preparing BOP accountability reports depends heavily on three main factors: human resource capacity, the use of financial information systems, and ongoing internal oversight mechanisms. The mentoring activities at RA Istiqomah focused not only on knowledge transfer but also on establishing a transparent and accountable organizational culture, which aligns with the recommendations of the six source journals. By integrating previous research findings and field practices, this mentoring is expected to strengthen the institution's ability to prepare accurate, complete, and timely BOP accountability reports.

Method

The mentoring program was conducted using a participatory approach for six months (January–June 2023) at RA Istiqomah Ungaran. Participants included the RA head, the treasurer, and four administrative staff members responsible for recording transactions and preparing reports,

a total of six people. The participatory approach was chosen to ensure each participant's active involvement and direct implementation of report preparation practices in accordance with the BOP technical guidelines.

The activity stages include initial outreach and training, technical training and report preparation simulations, direct mentoring, and monitoring and evaluation. The training materials cover the principles of accountability and transparency, the structure of the BOP (Regional Budget Accounting Report), cost classification, transaction evidence recording mechanisms, and the use of an application-based financial information system. Simulations are conducted using real transactions to train participants' skills in preparing the LPJ, from recording and grouping costs to calculating budget realization.

Direct mentoring was conducted to ensure all transactions were recorded, supporting documentation was complete, and reports complied with guidelines. Monitoring and evaluation were conducted by assessing understanding of report formats, document completeness, timeliness of report preparation, and accuracy of transaction recording. Data was collected through observation, semi-structured interviews, and financial report documentation. Descriptive analysis was conducted to compare conditions before and after mentoring and provide recommendations for continuous improvement.

Results and Discussion

Assistance in preparing the BOP Accountability Report (LPJ) at RA Istiqomah Ungaran showed a significant increase in staff capacity. Evaluation conducted on six aspect main: understanding report format , completeness document transaction evidence , timeliness of report preparation, accuracy of recording, understanding of accountability principles, and ability use system information finance based application .

Activity mentoring implemented in a way face advance between team companions and managers of RA Istiqomah . The participants involved active in read documents , checking proof transactions , and compile report together . Documentation activity shown in Figure 1.



(Figure 1. Activity mentoring preparation of joint LPJ BOP RA Istiqomah staff)

Development Understanding Report Formats and Accountability: Prior to the mentoring, most staff did not understand the structure of the BOP LPJ, which complies with technical guidelines. Only 30% of staff were able to correctly identify report components. After training and simulations, all staff were able to compile complete reports, including recording each type of cost according to the applicable classification. This is consistent with the findings. Zulaika et al (2022) stated that technical assistance can improve the accuracy of report formats in PAUD institutions.

Completeness of Transaction Evidence Documents: Before the mentoring, available transaction evidence documents were only about 60% complete, with many receipts or notes missing or undocumented. Through direct guidance and regular monitoring, participants learned to organize systematic document archives, ensuring that every transaction was recorded and supported by evidence. By the end of the mentoring, document completeness reached 95%, indicating a significant improvement. Fadlilah et al (2025)

All over transactions that have been archived Then input to in sheet Work BOP reporting using device computer . Documentation of the preparation process shown in Figure 2.



(Figure 2. Input and compilation process BOP report using laptop and documents supporters)

emphasize importance documentation complete transaction evidence to facilitate audits and increase transparency. Timeliness of Report Compilation : At the beginning of the mentoring period, the BOP report for January–March 2023 was prepared two weeks late. Through simulations and mentoring, staff learned to manage their recording and reporting time, resulting in the April–June report being completed on time and according to the specified schedule. This confirms the findings. Arum (2024) stated that structured mentoring can improve the timeliness of educational institution reporting.

Transaction Recording Accuracy: Prior to mentoring, the error rate for transaction recording was approximately 30%, particularly in cost grouping and budget realization calculations. Direct, hands-on mentoring using an app-based financial information system successfully reduced errors to 2%, resulting in 98% recording accuracy. This approach aligns with Sine et al.'s (2021) recommendation regarding the use of technology to improve the efficiency and accuracy of financial reporting.

Table 1. Progress of the LPJ BOP Mentoring for RA Istiqomah Ungaran January–June 2023

Evaluation Aspects	January	February	March	April	May	June
Understanding of Report Format (%)	30	50	70	85	95	100
Completeness of Evidence Documents (%)	60	70	80	85	90	95
Timeliness of Compilation (%)	50	60	70	80	90	100
Recording Accuracy (%)	70	75	85	90	95	98
Understanding of Accountability Principles (%)	40	55	65	75	85	95
Information System Usage (%)	20	40	60	75	85	95

From the table above, it can be seen that each aspect experienced gradual improvement from month to month, indicating that the training, simulation, and direct mentoring methods were effective in increasing the capacity of RA Istiqomah staff. This approach also developed a culture of accountability and transparency, in line with the principles outlined in (Fadlilah et al., (2025) and (Arum, (2024)).

The main challenges still faced are limited internet access and staff's limited initial experience with digital record-keeping. To address these challenges, further training, standard operating procedures (SOPs), and ongoing mentoring are needed to maintain staff skills and ensure accountability reports remain accurate and transparent.

Comparative Discussion with the Literature: The results of this mentoring program align with previous studies, which emphasize that direct mentoring, intensive training, and the use of

technology are key to successfully preparing accurate and timely financial reports. The mentoring at RA Istiqomah not only improves technical skills but also builds a culture of administrative discipline, strengthens internal controls, and facilitates internal and external audits.

Conclusion

The LPJ BOP mentoring program at RA Istiqomah Ungaran successfully improved the managerial capacity and technical skills of staff in preparing financial reports. Participants understood the LPJ structure, compiled complete reports with transaction evidence, and completed reports on time. The participatory method, which combined training, simulations, and direct mentoring, proved effective.

Mentoring contributes to increased accountability and transparency in the management of BOP funds. The use of an application-based financial information system accelerates transaction recording, minimizes errors, and simplifies document archiving. Obstacles such as limited internet access and low initial staff experience can be addressed through advanced training, standard operating procedures (SOPs), and ongoing mentoring.

The results of this activity serve as a model for other educational institutions, particularly RA and PAUD, which face similar challenges in preparing their BOP (Regional Budget Report). By adopting technical training, practical simulations, and the use of information technology, other institutions can increase internal capacity, strengthen internal controls, and build a culture of accountability and transparency.

Overall, this mentoring not only provides technical skills but also fosters a comprehensive understanding of the importance of accountability, transparency, and efficiency in public fund management. The success of LPJ BOP management depends on the systems used, human capacity, active staff involvement, and the consistent sustainability of the mentoring program.

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