

Accountability and Transparency in Management of School Operational Assistance Funds

Siska Yulia Weny

State Islamic Institute (IAIN) Kediri, Indonesia
Correspondence e-mail: siskayuliaw@iainkediri.ac.id

Abstract:

This study aims to determine (1) the management of School Operational Assistance funds (BOS); (2) the application of transparency and accountability in the management of School Operational Assistance (BOS) Funds of SMAN 8 Kediri City; (3) the benefits of the application of Accountability and Transparency in the management of BOS funds. This study uses a qualitative research method with descriptive analysis. Data collection techniques through (1) Observation; (2) Interview; (3) Documentation. Informants or sources in writing this scientific research are the Principal, BOS Treasurer, Teachers and Staff. Data analysis in this study consists of data reduction, data presentation, and drawing conclusions. The results of this study indicate that Accountability and Transparency in the Management of BOS funds at SMAN 8 Kediri City (1) begins with the creation of RKAS, BOS funds to finance components of activities that have been previously planned in the RKAS. Likewise, the spending of BOS funds has used the SIPLAH application and in the reporting process uses the ARKAS application (2) the implementation of Accountability and Transparency in the management of BOS funds, of course stakeholders are involved in the planning process, the recording process, what the BOS funds are used for, and all processes can be accounted for both in terms of clear recording and reporting (3) providing direct benefits in the use of better funds, while also contributing to improving the quality of education, strengthening relations with the community, and improving the quality of school management as a whole.

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Introduction

National Education has a vision and mission to realize the goals mandated in the 1945 Constitution of the Republic of Indonesia, namely to educate the nation (Pemerintah Republik Indonesia 2003b). The vision of national education is to realize an educational system as a strong and authoritative social institution in empowering all Indonesian citizens to develop into quality human beings so that they are able and proactive in responding to the challenges of the ever-changing era. Based on the vision that has been mentioned, the mission of National Education strives to expand and equalize opportunities to obtain quality education for all Indonesian people.

Education helps humans to develop themselves, not only in science but also in character. National education, especially Basic Education, is the responsibility of the government. As explained in Law No. 20 of 2003 concerning National Education in article 31 paragraph (2) that "every citizen is required to participate in Basic Education and the Government is required to finance it" (Pemerintah Republik Indonesia 2003b).

The world of education cannot be separated from various supporting factors in achieving good quality education, one of which is education funds or education budget. The role of education funding is very important in determining whether or not the process of achieving educational goals is achieved. Finance is an important component in educational institutions (Weny 2021). Education costs are the most important element in educational institutions such as schools, both schools managed by the government and schools managed by the private sector or from foundations. The demands of effectiveness and efficiency in achieving educational goals and the availability of funds, then all costs incurred in the education process must be recorded and managed properly. Well-managed education funding will be able to optimize all education services to education consumers. Both internal consumers (students, teachers, staff, and employees involved) and external consumers (guardians, community and government) (Mujiono 2017).

To realize this, efforts and efforts are needed to improve education in a sustainable manner, no less important is transparent and accountable education funding and the role of the community that needs to be increased to work together towards better quality education and the desired goals can be implemented properly (Mujiono 2017).

In organizing education, the Government created a School Operational Assistance (BOS) program. The BOS fund program has been around since July 2005. This program is provided to achieve the 9-year Compulsory Basic Education (WAJAR DIKDAS) program (Mujiono 2017). The general objective of the BOS fund is to realize quality and affordable education services for all levels of society.

In 2016, the government has distributed BOS funds to schools that use funds from the State Budget (APBN). Every fund sourced from the APBN must be accounted for in its use, as regulated in Law of the Republic of Indonesia Number 17 of 2003 concerning State Finance. State Finance is managed in an orderly manner, in accordance with laws and regulations, efficiently, economically, effectively, transparently, and responsibly by paying attention to a sense of justice and propriety (Pemerintah Republik Indonesia 2003a).

It is stated in Law No. 20 of 2003 Article (48) that the management of education funds is based on the principles of justice, efficiency, transparency, and public accountability. Every educational institution is required to manage education funds properly and correctly in accordance with existing regulations. Educational institutions must record all activities related to education funds from planning to evaluation and accountability reports to parties involved in funding (Pemerintah Republik Indonesia 2003a).

One of the efforts to realize transparency and accountability in the management of state finances properly is the submission of government financial accountability reports that meet the principles that are timely and are prepared in accordance with accepted government accounting standards. Transparency here is very closely related to accountability. Transparency has an important role in developing accountability, because by realizing transparency, the government has at least made it easier for the public to know its actions, the rationality of those actions, and to compare them with the existing value system. Without transparency, there will be no accountability.

According to Mardiasmo, Accountability is a basic principle that emphasizes the responsibility of organizations to report their achievements or failures in achieving the goals and visions they have set. This principle mandates that these achievements be reported routinely and transparently as a form of accountability (Setyowati 2021).

The important point is that openness of information and policies is based on public preferences and needs (Setyanto, Ridloah, dan Suryasari 2022). Transparency and accountability are things that must be pursued and implemented by schools as educational institutions. The application of these principles will have a positive effect on all the public and related parties. Thus creating the perception that the school is a clean and authoritative educational institution. Based on the results of the researcher's observations, the BOS Funds received by schools also depend on the number of students, so the BOS funds received by each school vary. 11

SMAN 8 Kediri City is one of the educational institutions in Kediri City that receives School Operational Assistance funds. Then the division of tasks for the management of BOS funds at SMAN 8 Kediri City consists of the Principal as the person in charge, the Treasurer as the manager and the Administration as the administrative section. Furthermore, what makes researchers interested is because there is a special team formed by SMAN 8 Kediri City in the Management of BOS funds at SMAN 8 Kediri City, consisting of the financial coordinator, the student welfare coordinator, the Communication Manager and public relations where all have their respective duties and responsibilities so that with the existence of the Team it can help publish Transparency and Accountability and this special Team functions to ensure that BOS funds are used wisely and effectively to improve the quality of education and the overall condition of the school regarding reporting on BOS fund management, either through information boards, etc. Then the reason for choosing the location at SMAN 8 Kediri City was chosen because the school has been accredited "A" which shows that this school has achieved high standards of education quality. With proper management of BOS funds, the reason for choosing SMAN 8 Kediri City based on the annual report and evaluation of SMAN 8 Kediri City always meets the accountability and transparency indicators that have been set. The success of SMAN 8 Kota Kediri in managing BOS funds has been recognized by the wider community. Many parents and the surrounding community are satisfied with the school's performance in managing the budget, which is demonstrated through various programs and facilities available at the school. Transparency in the use of funds is also reflected in the publication of periodic financial reports that can be accessed by the public. This shows that SMAN 8 Kota Kediri not only complies with applicable rules and regulations, but is also committed to maintaining public trust. Based on the description above, the author considers this important to be studied in order to determine the accountability for the use of BOS funds. With the author's ability and the author's opportunity, the author is interested in conducting research with the title **"Accountability and Transparency in Management of School Operational Assistance Funds (BOS) In SMAN 8 Kota Kediri.**

This study uses a qualitative research method with descriptive analysis, namely research that describes what happens in a particular situation, field or area (Fadli 2021). In this study, the author took the location at the SMAN 8 Kediri City school institution. SMAN 8 itself is located at Jln. P.K. Bangsa, No. 77, Banjaran, Kediri City, East Java. There are 2 data sources used by researchers, namely primary and secondary data sources. The primary data source obtained by researchers came from the principal, treasurer of SMAN 8 Kediri City. While secondary data comes from informants, document archives and activity events at SMAN 8 Kediri City. The analysis model in qualitative research in this study includes four components, namely data collection, data reduction, data presentation, and data verification or conclusion drawing. In this study, data collection instruments include observation, interviews, and documentation. In this study, observations were conducted to determine the branding strategy carried out by the school and the advantages and disadvantages of the branding strategy. The form of interviews in this study used structured interviews with the hope that researchers would obtain good research data. In the documentation instrument, this study will focus on field conditions, in the form of documentation of Accountability and Transparency of BOS funds at SMAN 8 Kediri City. The data validity test used is triangulation. Thus there is source triangulation, technique triangulation, and time triangulation.

Results and Discussion

Management of School Operational Assistance Funds (BOS) SMAN 8 Kota Kediri

In the management of the School Operational Assistance Fund (BOS) of SMAN 8 Kediri City, it shows that the management of funds has been running well and in accordance with the applicable technical instructions (juknis). This can be seen from several indicators such as the planning of its use, where SMAN 8 Kediri City begins with the creation of RKAS, then in the use of BOS funds, SMAN 8 Kediri City is very guided by the Technical Instructions (JUKNIS). The use of BOS funds received by SMAN 8 Kediri City can be used to finance components of activities that have been previously planned in the RKAS.

Furthermore, the mechanism for managing BOS funds at SMAN 8 Kediri City. The process of withdrawing BOS funds is carried out through a distributing bank or transfer from the central government to the school account, through Bank Jatim. The withdrawal of BOS funds is carried out by the BOS Treasurer with the approval of the Principal and can be done at any time according to needs and can only be withdrawn by the Principal and School Treasurer. The disbursement of BOS funds at SMAN 8 Kediri City is not all immediately disbursed at the time of collection, but is carried out according to the needs that will be implemented immediately. Likewise, the BOS Fund spending process must be approved, SMAN 8 Kediri City for spending has used the SIPLAH application, a digital system from the Ministry of Education, Culture, Research and Technology which helps educational units (Satdik) shop for their needs from Providers of goods and services that are members of the SIPLah online market management partner. Where every purchase that is purchased is immediately recorded and connected to the Ministry of Education and Culture. Then the process of reporting BOS funds for SMAN 8 Kediri City. The school's accountability to the government by providing a report on the management of BOS funds at the end of each BOS fund period. The government has prepared the ARKAS application where when the reporting process is only entered, the data will automatically be entered into the Ministry of Education and Culture.

Implementation of Transparency and Accountability in Fund Management BOS SMAN 8 Kota Kediri

SMAN 8 Kediri City uses the preparation of the BOS Fund budget with the PPBS (Planning Programming Budgeting System) approach. PPBS is a budget plan that is adjusted to the needs of the programs/activities of each unit in the school. SMAN 8 Kediri City uses PPBS, namely by having a work meeting held by the school at the beginning of each school year to discuss school programs or activities that will be implemented for one school year. Transparency in financial planning is carried out at SMAN 8 Kediri City, namely by making an RKAS (School Budget Activity Plan) in the new school year. The process of making the RKAS uses a bottom up system, namely the activity budget from below (teachers and employees and committees) and approved by the superior, namely the principal. In school budget planning, the parties involved are the principal, teachers, staff, and committees who make budget plans in accordance with JUKNIS.

The application of transparency in the implementation of the management of the SMAN 8 Kediri City BOS Fund is implemented with the involvement of teachers, staff, and school committees in making activity budgets and accountability reports and existing activity and budget reports have been published through the BOS fund accountability report available in the teacher's room and school information board. The application of the Accountability principle in the management of the SMAN 8 Kediri City BOS Fund is by making a BOS Fund management report to be assessed and accounted for to interested parties, namely the school and the government. So the application of Accountability in the management of the SMAN 8 Kediri City BOS Fund is in accordance with the accountability achievement indicators as evidenced by the creation of documentation of each activity budget result, providing information to stakeholders regarding school budget policy information, the existence of policy targets that have been implemented in accordance with school objectives and the assessment and evaluation of each activity budget carried out as a consideration for decision making.

Benefits of implementing Accountability and Transparency in fund management BOS di SMAN 8 Kota Kediri

With such accountability, it can create a quality school that is trusted by the community. Thus, the benefits of accountability and transparency for SMAN 8 Kediri City in implementing these principles are that it can foster more trust from relevant parties such as the government, guardians, students, and the community. The benefits of transparency are that all policies taken or activities that occur can be monitored and prevent deviations or fraud in them, accountability and transparency in the management of BOS funds at SMAN 8 Kediri City not only provide direct benefits in better use of funds, but also contribute to improving the quality of education, strengthening relationships with the community, and improving the quality of school management as a whole.

Analysis

The discussion will describe the findings related to accountability and transparency in the management of School Operational Assistance (BOS) funds at SMAN 8 Kediri City based on the data that has been analyzed. Where the researcher discusses the findings on the management of BOS funds at SMAN 8 Kediri City, as well as the implementation of transparency of accountability in the management of BOS funds at SMAN 8 Kediri City and finally the researcher also discusses the findings on the benefits

Fund Management BOS at SMAN 8 Kota Kediri

SMAN 8 Kediri City is one of the formal education that receives BOS funds where the target of BOS funds organized by the Regional Government or community education providers that have been recorded in Dapodik (Pemerintah Republik Indonesia 2003a). For schools organized by the community that already have operational permits. BOS fund management cannot be separated from financial management, financial management is an act of financial management/administration which includes recording, planning, implementation, accountability and reporting (Andiawati n.d.).

In its planning there are several steps taken by the education office such as in the technical instructions (juknis) SMAN 8 Kediri City which are in accordance with the JUKNIS that have been stipulated in Permendikbud Number 63 of 2023, BOS fund management requires that every financial management must be transparent by informing the source of income and expenditure funds for the school. Such as holding meetings with the board of teachers, staff, committees and or displayed/pasted on the bulletin board or bulletin board that is easy to read by the school community (Batubara 2023)

According to Minister of Education and Culture Regulation Number 1 of 2018 concerning Technical Guidelines for School Operational Assistance (BOS), it is stated that BOS is managed by SD/SDLB/SMP/SMPLB, SMA/SMALB/SMK, and SLB by using MBS, can provide flexibility in management aspects in accordance with their requirements. state the following provisions (Kafomay 2020):

1. Use funds as best as possible by implementing the principles of efficiency, effectiveness, accountability and transparency.
2. Carry out evaluations every year
3. Create a Work Plan and School Activity and Budget Plan (RKAS)

In financial management, the principal of SMAN 8 Kediri City uses the preparation of the BOS Fund budget with the PPBS (Planning Programming Budgeting System) approach. PPBS is a budget plan that is adjusted to the needs of the programs/activities of each unit in the school. SMAN 8 Kediri City, namely by having a work meeting held by the school at the beginning of each school year to discuss school programs/activities that will be implemented for one school year. The use of BOS funds must be guided by the Technical Instructions (JUKNIS) The use of BOS Funds received by SMAN 8 Kediri City can be used to finance components of activities that have been previously planned in the RKAS.

Then the Regular BOS Fund Distribution Process from RKU N to RKU D is carried out with the following provisions (Andiawati n.d.):

1. Quarterly distribution
2. Distribution of each semester.

The disbursement of BOS funds at SMAN 8 Kota Kediri is not all directly disbursed at the time of withdrawal, but is carried out according to the needs that will be implemented immediately. The responsibility for the financial report of BOS funds at SMAN 8 Kota Kediri has used the ARKAS application which already contains ARKAS, KAS books, tax assistant books, proof of expenditure, etc.

Implementation of Accountability and Transparency in the Management of BOS Funds at SMAN 8 Kediri City

Accountability of financial management means that the use of school funds can be accounted for in accordance with the established planning (Hidayat dan Tolla 2022). Where the purpose of accountability is to create public trust in schools. In addition, the purpose of

accountability is to create public trust in schools. High public trust in schools can encourage higher participation in school management (Oga, Abubakar, dan Laming 2021).

Accountability in the management of BOS funds at SMAN 8 Kediri City can be seen in terms of recording and reporting. Where the recording of BOS funds can be seen from the documentation and information in budget management at schools that have been implemented by SMAN 8 Kediri City, therefore it is necessary to have an ARKAS that is in accordance with JUKNIS, thorough planning, proper implementation, strict supervision, conducting evaluations to assess the effectiveness of fund use and making improvements if necessary.

In reporting BOS funds, SMAN 8 Kediri City certainly applies Accountability where the reporting activities are made as a form of accountability to the government made by the BOS Treasurer of SMAN 8 Kediri City who must be guided by the BOS Technical Guidelines. The financial accountability report for BOS funds is submitted every semester and year using the ARKAS application, the Government has prepared the ARKAS application where when the reporting process is only entered, the data will automatically be entered into the Ministry of Education and Culture. Next comes the Transparency section, Transparency is providing open and honest financial information to the public based on the consideration that the public has the right to know openly and fully understand the government's responsibility in managing the resources entrusted to it and its compliance with statutory regulations (Rachman, Anggraen, dan Oktaviani n.d.).

SMAN 8 Kota Kediri has implemented transparency in the management of BOS funds which of course begins with planning, one of which is making the RKAS, in carrying out the budget planning we first hold a meeting to make a school budget activity plan (RKAS) which involves the school principal, school treasurer, committee and teachers, as well as the existing BOS funds. In the process of recording the management of BOS SMAN 8 Kota Kediri funds, transparency can also be seen from open recording, every meeting or meeting shows the school cash book where all the funds used and the funds entered. The allocation of funds can be known by all teachers and committees.

Benefits of implementing Accountability and Transparency in the management of School Operational Assistance funds (BOS)

The following are the main benefits based on Mulyasa's theory, one of which is increasing trust and support from the community (Dinata et al. n.d.).

1. Restore and maintain public trust in the organization.
2. Encourage the creation of organizational transparency.
3. Encourage community participation.
4. Make the organization operate more efficiently, effectively, economically and responsively to the aspirations of the community and its environment.
5. Encourage the development of a fair assessment system through the development of performance measurement.
6. Encourage the creation of a healthy and conducive work climate and increased discipline.
7. Encourage increased quality of service to the community.

It can be concluded that the benefits of accountability can guarantee public trust, create openness of information, and improve a conducive working atmosphere (Albugis 2016). Likewise, with SMAN 8 Kediri City, the benefits of Accountability and Transparency in the management of BOS funds are certainly very many, one of which is to improve the quality of education. The use of BOS funds for the 2023 academic year period is considered to have been realized 100% efficiently and has improved the quality

Accountability and Transparency in Management of School Operational Assistance Funds | 278
of education, so it can be said to have met the needs of students during the learning process at school.

Conclusion

Based on the data and analysis that has been carried out, the following conclusions can be drawn from this study

1. BOS fund disbursement is received every budget year, where it is used in even and odd semesters, the funds can be withdrawn every month as needed. In the management of BOS funds, of course, by referring to the Technical Instructions (JUKNIS) stipulated by the Minister of Education and Culture. Then the mechanism for managing BOS funds at SMAN 8 Kediri City includes withdrawals through Bank Jatim which must be approved by the Principal. Furthermore, at the stage of Reporting funds Using the ARKAS Application where this application simplifies the reporting process by automatically entering data to the Ministry of Education and Culture.
2. The implementation of Transparency and Accountability in the management of BOS Funds at SMAN 8 Kota Kediri is quite good. This can also be seen from the openness of information regarding the receipt of BOS funds and providing opportunities for school residents in the process of making RKAS with the involvement of teachers and employees in the BOS Management Team in determining the school activity budget and for teaching and learning process activities, and also information can be easily found out because the school has published it through the school information board.
3. The benefit of accountability and transparency is that all policies taken or activities that occur can be monitored and prevent any deviations or fraud from occurring.

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