

**ANALYSIS OF ACCOUNTABILITY AND TRANSPARENCY IN
MANAGEMENT OF SCHOOL OPERATIONAL ASSISTANCE (BOS) ON
SCHOOL PROGRESS AT SMP MUHAMMADIYAH 16 LUBUK PAKAM**



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Abstract

SMP Muhammadiyah 16 Lubuk Pakam is a private school that facilitates underprivileged children and also provides assistance in the form of School Operational Assistance (BOS) funds from the government. The purpose of this study was to analyze accountability and transparency in the management of school operational assistance funds for the progress of SMP Muhammadiyah 16 Lubuk Pakam. This study uses descriptive qualitative methods and data collection techniques by means of observation, interviews, and documentation. BOS Funding is based on the total number of students totaling 135 students. The results of the study show that the application of the principle of transparency at SMP Muhammadiyah 16 Lubuk Pakam is less transparent as seen from the lack of openness in planning the RKAS, the use of BOS funds, and the publication of reports on the use of BOS funds which are reported annually to parents and teachers because there is data that is private. The application of the principles of accountability and transparency at SMP Muhammadiyah 16 Lubuk Pakam can be seen in the form of accountability to all parties involved. Starting from the planning of BOS funds, the use of BOS funds that are in accordance with those determined by the central government, the accountability of BOS funds that are reported to internal and external parties, and the archiving of BOS funds documents that are archived by the BOS treasurer.

Keywords: Accountability, Transparency, School Operational Assistance

INTRODUCTION

In Law of the National Education System Number 20 of 2003 Article 34 Paragraph 2 states that the central government and local governments guarantee the implementation of compulsory education at least at the basic education level without charging a fee, while paragraph 3 states that compulsory education is the responsibility of the state which is administered by government educational institutions, regional governments, and the community.

The government has an obligation to fulfill the right of every citizen to obtain education in order to improve the quality of life for the Indonesian people, meaning that the government has a responsibility to educate the nation's generation and create general welfare as stated in Article 31 of the 1945 Constitution. According to Law of the National Education System Number 20 of 2003, education is a conscious and planned activity to create a learning atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble character, and the skills needed by themselves and society.

Based on Ministry of Education and Culture Regulation (Permendikbud) Number 1 of 2008, School Operational Assistance (BOS) is educational assistance in the form of funds handed over to schools for non-personnel purposes. School operational assistance funds are given based on the number of students in the school. The aim of the School Operational Assistance (BOS) program is to waive education costs for students who can't afford it and make it easier for other students so that they get higher quality secondary education services until graduation in the framework of completing the 9-year compulsory education (Dian April Yani, 2022).

(Ramadhani, 2019) states that the quality of the learning process and educational aspirations in schools will be largely determined by the educational funding factor. (Jamilah, 2023) stated that school operational assistance could in fact strengthen schools' ability to provide additional learning materials and activities to students. It can be concluded from the theoretical opinions of experts that the benefits of school operational assistance funds are very important for the progress of schools, because the presence of boss funds can improve the quality of teaching and learning in schools. This Permendikbud encourages the strengthening of education financial management data, namely increasing

accountability and transparency of education learning so as to encourage improvements in the quality of education spending.

Transparency means government openness in providing information related to public resource management activities to parties who need information. SMP Muhammadiyah 16 Lubuk Pakam is a private school that facilitates underprivileged children and provides attention in the form of School Operational Assistance Fund (BOS) from the government. It is hoped that the BOS Fund will provide benefits for underprivileged children, and in the management of these BOS Fund the principles of accountability and transparency should be applied.

To prevent misuse of BOS Fund, schools must be able to apply these two principles. Research problems occur because of the incompatibility of the phenomenon data with the theory (Sanki, 2017) which explains that transparency means the openness of the government in providing information related to the management of public resources to those who need information.

Based on the results of an interview with the deputy principal of the school (February 13th, 2023) it was found that there was a lack of transparency regarding the amount of detailed funding for BOS Fund to the community or student guardians where detailed funds were only provided soberly, namely the school could only provide details in the form of the types of goods and equipment that had to be purchased and used in the form of the name of the item and the amount of the item, but the nominal amount used by the school is not clearly written.

This is not in accordance with the theory that explains (Tandililing, 2019) that transparency means government openness in providing information related to public resource management activities to parties who need information, with data on phenomena that occur in schools, namely the lack of openness on the part of schools in providing information related to these public resource management activities.

As for some of the results of research regarding Accountability and Transparency in the Management of School Operational Assistance Funds for the progress of schools at SMP Muhammadiyah 16 Lubuk Pakam are first, (Inkiriwang, 2020) which states that the government and regional governments are obliged to provide services and facilities, as well

as guarantee the implementation of quality education for every citizen without discrimination.

One of the roles of the state in this regard is to provide or reduce the cost of education in Indonesia. The government's effort, in this case the ministry of education and culture, to overcome this is to provide School Operational Assistance Fund (BOS) to schools registered at the basic education level (SD and SMP). Second (Lestari, 2021), which states that the management of boss funds is assessed from the amount of planned boss funds with the BOS Fund used. the suitability of use here is seen from the ratio number shown. The ratio in this study is a number that shows the school's ability to use BOS Fund in accordance with boss funds that have been planned at the beginning of spending.

Third, (F et al., 2014) which states that the management of School Operational Assistance Fund in the Sinjai district includes the implementation of BOS Fund management, and evaluation of BOS fund management. Factors that affect the management of BOS Fund at school are delays in channeling BOS Fund and ITC which does not support the processing and delivery of BOS reports.

Fourth, (Giyanto, 2013) stated that the planning of the BOS fund at SD Negeri Belah I was carried out in a transparent manner from the aspect of goal orientation, the preparation process and the involvement of teachers, school committees and parents of students. The condition of human resources in managing the BOS finances is carried out by the treasurer assisted by the school principal, the participation of the teachers, and the participation of the school committee. The purpose of this study was to find out the application of accountability and transparency in the management of BOS Fund for the progress of schools in SMP Muhammadiyah 16 Lubuk Pakam.

REVIEW OF LITERATURE

Accountability

Accountability is the condition of a person who is judged by others because of the quality of work in completing the goals for which he is responsible (Minarti, 2011). (Arti, 2020) states that accountability in the management of education funding in schools means that the use of school fees can be accounted for according to the plans that have been

implemented. Accountable financial management can make the school get positive value from the community and government. Planning is an activity that is structured and rational in the implementation of the stages carried out to achieve relevant goals in accordance with the initial determination. The plan is formed by the principal and treasurer of the boss with the format of the allocation plan for the use of the BOS Fund.

The involvement of parents/guardians of students in the BOS budget planning process is only during the preparation of the activity plan and school budget (RKAS) (F et al., 2010). The use of BOS Fund is an implementation of the RKAS that has been prepared, and refers to regulations that are made systematically related to the value of the budget and the size of the budget (Berutu, 2019). Based on Regulation of the Minister of Education and Culture (Permendikbud) Number 6 of 2021 Concerning Acceptance of New Students for Kindergarten, Elementary, Middle School, High School and Vocational Schools, as a form of school accountability regarding the management of BOS Fund, schools are required to keep complete bookkeeping and be accompanied by supporting documents. Bookkeeping that must be made by the school is the RKAS, general cash book, cash subsidiary book, bank subsidiary book, tax subsidiary book and the necessary documents.

(Pusvitasari, 2020) states that educational accountability is the ability of schools to be accountable to the public for everything regarding the performance that has been implemented. The purpose of educational accountability is to create public trust in schools in order to improve school progress. High public trust in schools can also encourage higher participation in school management. Schools will be considered as agents and even sources of change in society. School administrators must understand that they must be accountable for their work results to the public in order to encourage the emergence of even higher trust and participation. The benefits of educational accountability are able to limit the space for change and repetition and revision of plans.

Each school must have a financial budget plan that can be directly accounted for as contained in the RKAS (School Activity Plan and Budget). Accountability is a form of obligation for providers of public activity to be able to explain and answer all matters relating to the steps of all decisions and processes carried out, as well as accountability for the results of their performance (Sari, 2022). The objective of accountability is to assess school performance and public satisfaction with educational services provided by schools,

to involve the public in supervising educational services and to be accountable for service commitments to the public (IRFAN, 2022).

According to (Mahmudi, 2013), accountability consists of two types, namely: Vertical Accountability, Vertical Accountability is accountability to a higher authority, for example accountability to agencies to regents or mayors, ministers to the president, unit heads to branch heads, branch heads to CEOs, and so on. Horizontal Accountability, Horizontal Accountability is accountability to the public in general or to other fellow institutions that do not have superior-subordinate relationships.

The management of BOS Fund in the regulation of the Minister of Education, Culture, Research and Technology Number 2 of 2022 concerning technical instructions for managing bos funds states that it is accountable, that is, the management of funds can be accounted for as a whole based on logical considerations according to laws and regulations. Raba, D. stated that public accountability is accountability to the community (Raba et al., 2020). Public accountability is an obligation owned by the trustee to provide accountability, present, report and disclose all activities and activities to the trustee who has the right and authority to ask for accountability (Rakhmawati, 2018).

Transparency

Transparency, namely government openness in providing information related to public resource management activities to parties who need information (Mardiasmo, 2018). 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 thoroughly the government's accountability in the management of the resources entrusted to it and its compliance with laws and regulations (Napisah, 2020).

According to (Posumah, 2022) stated that transparency is one of the fundamental aspects for the realization of good governance. The realization of good governance requires openness, involvement, and easy access for the public to the process of administering government. The openness and ease of information on governance has had an impact on realizing various indicators, one of which is the regional government report. Minarti, 2011 stated that the benefits of transparency can create mutual trust between the government, the community, parents of students and residents around the school through the provision of information and ensuring ease of obtaining accurate and adequate information. Efforts that

need to be made by schools in improving school progress and increasing transparency are preparing clear policies on how to obtain information, forms of information that can be accessed by the public and forms of information that are confidential, how to obtain information, complaint procedures if information does not reach the public. To be able to obtain this information, the school appointed one of its members as BOS treasurer to be able to plan, prepare and implement the budget received from the government.

Risnayanti (2020) states that the principle of transparency has 2 aspects: Public communication by the government, is a complexity of choices expressed by many people related to an issue that is considered important by the public. The public's right to access to information, public information is a means of optimizing public oversight of the administration of the state and other public bodies in everything that impacts the public interest.

Armstrong, 2006 states that accountability as an ethic is necessary in managing and regulating social life which is responsible in all aspects of human life. Accountability does not only emphasize the management of the financial sector but instead begins to become an important aspect in managing human activities from various aspects of life, such as in the economic, political and educational fields. In the world of education, accountability is very important because schools have an important function in optimally developing human potential.

School Operational Assistance Fund (BOS)

School Operational Assistance (BOS) is a central government program to provide funding for non-personnel operating costs for both public and private primary and secondary education units where the amount of school operational assistance funds received by schools is calculated based on the number of students in each school multiplied by the unit cost assistance. With the existence of the School Operational Assistance Fund (BOS), it is hoped that there will be no students dropping out and the quality of education will increase. educators and education staff, and educational substance whose data is sourced from primary and secondary education units which are continuously updated online. Financial management is a process in managing financial activities or activities which includes planning, analysis and control of financial activities (Ahmad et al., 2023).

School Activity Plans and Budgets (RKAS) are program/activity cost and funding plans for 1 fiscal year, both strategic and routine, which are received and managed directly by the school. In Permendikbud No. 1 of 2018 concerning technical guidelines for school operational assistance, it is stated about: The purpose of BOS, namely: helping to provide funding for non-personnel school operating costs, but there are still some personnel financing that can still be paid from bos funds, freeing school operational costs for students who are held by the central government or local government, freeing fees for students whose parents/guardians are unable to afford them organized by the community, improving the quality of the learning process in schools, improving school progress.

The unit cost of BOS received is calculated based on the number of students concerned, with the unit cost as follows: SMP class VII is IDR 1,100,000 (one million one hundred thousand rupiah) per 1 student per 1 year. SMP class VIII Rp. 1,100,000.- (one million one hundred thousand rupiah) per 1 student per 1 year. SMP class IX is IDR 1,100,000 (one million one hundred thousand rupiah) per 1 student per 1 year.

BOS is managed by schools by implementing School-Based Management (SBM), which provides freedom in planning, managing and supervising programs that are tailored to the conditions and needs of schools. The use of BOS is only for the benefit of improving education services and there is no intervention or withholding from any party. The management of BOS involved the teacher council and school committee. Management of BOS using SBM (School-Based Management) is required to carry out the following provisions: manage funds in a professional manner by applying the principles of efficiency, effectiveness, accountability and transparency, conduct annual evaluations, and prepare School Activity Plans and Budgets (RKAS).

RESEARCH METHOD

This research method is a qualitative descriptive method. According to Moleong, 2012, qualitative research is research that intends to understand the phenomenon of what is experienced by research subjects, for example behavior, responses, motivation, actions and others (Moleong, 2012).

This qualitative descriptive research was used to describe the management of BOS Fund in an accountability and transparency manner at SMP Muhammadiyah 16 Lubuk

Pakam. Data sources cover all aspects of the existing population and are related to the research object. The data sources in this study consist of two, namely: 1) Primary data or main data, obtained from interviews with research informants. The informants in this study consisted of key informants including treasurers or vice principals, and school staff. 2) Secondary data or supporting data are obtained from field observations, document materials, and other references that are in accordance with the research title. Data collection techniques in this study used interviews, documentation and observation.

RESULTS AND DISCUSSION

BOS Fund Financial Data

Table 1
Receipt of BOS Fund

No	Description	Amount
1	School Operational Assistance Fund	
	BOS Fund for students 135 x Rp. 1.100.000,-	Rp. 148,500,000,-
	Amount	Rp. 148,500,000,-

Source: Principal of SMP Muhammadiyah 16 Lubuk Pakam

Based on Table 1, the BOS Fund at SMP Muhammadiyah 16 Lubuk Pakam is Rp. 148,500,000, - with details of the number of students 135 x Rp. 1,100,000 per year in the 2022 fiscal year. The person in charge of BOS Fund at SMP Muhammadiyah 16 Lubuk Pakam is Ujang Suhandi, S.Pd as the Principal and BOS Treasurer Komala Sari.

BOS Fund Planning

In general, the most important financial management process is planning. Planning is a process, the planning process is a series of rational sequences in the preparation of plans. Planning also means a process to determine what you want to achieve in the future and determine the steps needed to achieve it (Marlina, 2017). In receiving BOS Fund obtained by schools, it is not far from a plan to determine the proper and responsible use of these Funds. At SMP Muhammadiyah 16 Lubuk Pakam, receiving BOS Fund also requires planning financial funds so that the data allocation is in accordance with government regulations and to increase the progress of this Muhammadiyah Lubuk Pakam school.

Table 2
BOS Fund Planning

No	Programs / Activities	Amount of Fund	
1	Spending on goods and services annually	Rp. 139,521,000,-	
2	Distribution of BOS funds to students annually	Rp. 148,500,000,-	
	Amount	Rp. 288,021,000,-	

Source: Deputy Principal Based on RKAS for Fiscal Year 2022

The budget planning that has been made by SMP Muhammadiyah 16 Lubuk Pakam is allocated to increase the progress of SMP Muhammadiyah 16 Lubuk Pakam and to develop the educational process.

Use of BOS Fund

The following details the use of School Operational Assistance Fund for SMP Muhammadiyah 16 Lubuk Pakam used for payment: Acceptance of New Students, Purchase of Speakers, Payment of Electricity and Water Bills, Payment of Internet Bills, Purchase of ATK (Office Stationery), Payment for Printing of Odd Semester Examination Questions and Even, Payment of Honor for Cleaning Officers, Payment of Honor for School Caretakers, Payment for Extracurricular Activities, Funding for School Management, and Payment of Administrative Staff Honors.

Table 3
Realization of the BOS Fund Budget

No	Programs / Activities	Amount
1	Expenditures for Learning & Extracurricular Activities	Rp. 9.100.000,-
2	Procurement of Cleaning Equipment and Cleaning Materials	Rp. 3.566.000,-
3	School Operational Fund, as well as teacher salaries	Rp. 117,708,800,-
4	School Electricity, Water & Internet Payments	Rp. 9.146.200,-
5	Annual Student Boss Fund	Rp. 148,500,000,-
	Amount	Rp. 288,021,000,-

Source: Deputy Principal Based on RKAS for Fiscal Year 2022

Based on Table 3, the realization of the use of BOS Fund at SMP Muhammadiyah 16 Lubuk Pakam amounted to Rp. 288,021,000, - in accordance with the BOS fund received by schools from the central government. Realization of the use of BOS fund has

been well used, because the funds received have been sufficient for all needs to operationalize school activities to the fullest.

Accountability of BOS Fund

As a form of accountability in the implementation of the BOS program, each program manager at each level (central, provincial, district/city and schools) is required to prepare a report on the results of their activities to the Ministry of Education and Culture. In general, the things that were reported by program implementers is related to data on beneficiaries, distribution of funds, financial accountability, results of monitoring and supervision, as well as complaints of problems.

Implementation of Accountability of BOS Fund in SMP Muhammadiyah 16 Lubuk Pakam

BOS Fund Planning

Education is the right of every Indonesian citizen, for this reason the government stipulates 12 years of compulsory education. In order to carry out the 12-year compulsory education program, the government issued a School Operational Assistance Fund (BOS) which can be used for school operations. SMP Muhammadiyah 16 Lubuk Pakam also received the School Operational Assistance Fund (BOS). Every fund that comes out must have good accountability so that the BOS funding assistance reaches its intended target.

Accountability is a form of accountability and openness to interested parties in an institution or organization. At SMP Muhammadiyah 16 Lubuk Pakam, the purpose of accountability in the use of BOS Fund is to create public trust in schools and encourage higher participation in school management. In addition, accountability also aims to assess school performance in terms of educational services provided by schools.

Based on the results of an interview with the Deputy Principal of SMP Muhammadiyah 16 Lubuk Pakam (February 13th, 2023) the preparation of the BOS Fund planning began with the preparation of the RKAS (School Budget Activity Plan). Schools make plans according to the receipt of funds obtained. It can be seen in table 1, BOS fund received are usually obtained from the number of students, namely 135 students x Rp. 1,100,000, - so that SMP Muhammadiyah 16 Lubuk Pakam received BOS funds worth Rp. 148.500.000,- .

The preparation of the BOS Fund plan involved the school principal who was in charge, the teachers and also the BOS treasurer. This plan can be seen in table 2. Based on table 2, it can be seen that the planning for preparing the BOS budget is in accordance with the regulations for the BOS fund from the center for 2022.

Use of BOS Fund

Based on the results of an interview with the Deputy Principal of the School (February 13th, 2023) The use of BOS Fund at SMP Muhammadiyah 16 Lubuk Pakam has been used in accordance with the technical guidelines set by the government. The BOS Fund are divided into two parts, where the first part is for School Operational Assistance, and the second is for Educational Contribution Fund. This School Operational Assistance Fund is used for the needs and needs of goods and services needed by the school. Meanwhile, this education donation fund is given to all students of SMP Muhammadiyah 16 Lubuk Pakam to ease the burden of paying fees or commonly known as monthly tuition.

Accountability of BOS Fund

Based on the results of an interview with the deputy principal of the school (13th February 2023) in using BOS Fund it is mandatory to make a complete bookkeeping report in accordance with educator management standards and statutory provisions regarding the administration and accountability of financial management institutions. Based on the results of interviews at SMP Muhammadiyah 16 Lubuk Pakam, the bookkeeping of BOS Fund was carried out computerized for each receipt and disbursement of funds that had been realized. The role of the school principal as the person in charge can be seen from the planning to reporting process. The Principal's monitoring will be able to provide input or corrections to the financial management carried out by the BOS treasurer. After that, the BOS treasurer made a report consisting of school reporting to internal parties (all teachers of SMP Muhammadiyah 16 Lubuk Pakam) and external parties (parents of students). In addition to reporting BOS Fund, schools must also submit report documents to the Education Office of North Sumatra Province on BOS Fund that have been received and realized at SMP Muhammadiyah 16 Lubuk Pakam. This responsibility makes a quality school so that it can be trusted by the community.

Archiving of BOS Fund Financial Documents

Archiving is a record of activities or sources of information in various forms, both routine and development activities. Archives have an important function and role in the process of presenting information for organizational leaders to make decisions and formulate a policy. Based on the results of an interview with the deputy principal of the school (February 13th, 2023) the filing of the financial statements of BOS Fund at SMP Muhammadiyah 16 Lubuk Pakam was carried out by the BOS treasurer, for this purpose when there is a supervisor or inspection of the BOS Fund documents the school can show them. SMP Muhammadiyah 16 Lubuk Pakam did this properly so that the orderliness of documents or financial data can be guaranteed.

Application of the Transparency Principles of BOS Fund at SMP Muhammadiyah 16 Lubuk Pakam

Based on the results of an interview with the Deputy Head of School (February 13th, 2023) who is also the Treasurer of BOS in receiving, using and managing BOS Fund provided by the government for the development and progress of schools as determined by the central government, the application of the principle of transparency requires: Open Planning of BOS Fund. BOS Fund received by schools must be planned to be used to build schools and meet school needs for mutual progress. At Muhammadiyah 16 Lubuk Pakam Middle School, the budget planning for BOS Fund was not transparent because only certain teachers could know and propose school activities or programs to be carried out for one year. The parents of the students were not notified of the BOS overall budget, only the funds for the students.

The use of BOS Fund is in accordance with the budget item. The use of BOS Fund is in accordance with the technical guidelines set by the government. The BOS Fund were determined by the government in relation to the large number of underprivileged students at SMP Muhammadiyah 16 Lubuk Pakam so that schools could still carry out the teaching and learning process properly and provide learning services to students in order to increase the intelligence of the nation's generation. Publication is an announcement made to report a result. SMP Muhammadiyah 16 Lubuk Pakam in ensuring school quality also requires transparency in submitting reports on the use of BOS Fund. The BOS treasurer, in this case, will annually report the use of the BOS Fund to the school principal, all teachers,

administrative staff, representatives of parents of students and the Education Office of North Sumatra Province. With the lack of transparent reports, SMP Muhammadiyah 16 Lubuk Pakam will further improve the transparency system at the school in order to create more public trust in the school.

CONCLUSION

Based on the analysis of the results that have been carried out by researchers on respondents, it can be concluded that accountability is the responsibility of the school to the government in managing school operational assistance funds and using them in accordance with established provisions. Preparation of BOS Fund planning which begins with the preparation of the RKAS (School Budget Activity Plan). Schools make plans in accordance with the government's provision of recipients of funds, that is, each student will receive a BOS Fund of Rp. 1.100.000,- for one year. The use of BOS Fund is in accordance with the technical guidelines set by the government. This BOS Fund was set by the government in relation to the large number of underprivileged students at SMP Muhammadiyah 16 Lubuk Pakam so that the school can still carry out the teaching and learning process properly and provide learning services to students in order to improve the quality of the nation's generation. Accountability for the use of BOS Fund is obligatory to make complete bookkeeping reports in accordance with educator management standards and statutory provisions regarding the administration and accountability of financial management institutions carried out by the treasurer of the boss. Reporting on school boss funds must also submit report documents to the North Sumatra education office on BOS Fund that have been received and realized at SMP Muhammadiyah 16 Lubuk Pakam.

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