

Accountability For The Management Of School Assistance Funds (BOS) at MTs Ma'Arif NU 1 Jatilawang Banyumas Regency in 2019/2020

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ABSTRACT

This study examines the accountability of the management of school operational assistance Funds (BOS) at MTs Ma'arif NU 1 Jatilawang Banyumas Regency in 2019/2020. This study aims to determine vertical accountability and horizontal accountability in the management of school operational assistance Funds at MTs Ma'arif NU 1 Jatilawang. The research was carried out using qualitative descriptive research that involves researchers in continuous and continuous experience with participants. Qualitative research is a research approach that tries to reveal specific meaning from each subject's point of view subjectively and aims to explore the deepest meaning of the subject about a phenomenon. The development of qualitative research as a research method in the context of problems regarding social, cultural, and human behavior phenomena (Ahyar et al., 2020). In qualitative research, the researcher becomes the main instrument in collecting and interpreting the data obtained in the field. The results of the study indicate that every madrasah has almost the same problems regarding financial accountability to the public, but the pattern of implementing the accountability system still needs to be improved, both vertically and horizontally. The role of madrasah in the context of accountability must be carried out for materials for improving the accountability system that ensures the implementation of back to back madrasah governance.

Keywords; Accountability, *Good Governance*

A. INTRODUCTION

The accountability of the performance of government agencies is one of the strategic policy issues in Indonesia today because improving the accountability of the performance of government agencies has an impact on efforts to create good governance. The implementation of accountability for madrasah financing is carried out by the parties involved in financial management to the community, parents of students

and of course to the government which in this regard is one of the sources of finance/funding for education in madrasas. Indonesia Corruption Watch (ICW) stated that corruption in the education sector in the country is carried out collectively and systemically. The systemic corruption acts, among others, in the financing strategy based on compulsory education projects, because the project model facilitates the occurrence of corruption. The type, amount and pattern of corruption really depend on the level or level of the organizer. Even some of the levies that are prohibited for SMP/MTs that receive School Operational Assistance (BOS) funds, in fact still occur such as exam fees, extracurricular fees, cleaning fees, re-registration fees and farewell fees for students, teachers and madrasah principals. The existence of budget leaks in the education sector, further adds to the concern if there is an increase in the education budget in the APBN. As is known, the education budget of 20% has been treated since the 2009 fiscal year. It is hoped that it can be used as well as possible to improve the quality of education. Another problem is, the increase in the budget is followed by the swelling of state loans. According to the Minister of Finance. Sri Mulyani, the increase in the education budget caused the budget deficit to increase from 1.5% to 1.9% in the 2009 fiscal year. To meet the 2009 funding needs, according to the Head of the Debt Management Center, Ministry of Finance, the government will issue state bonds for 2009 of 112.5 trillion. In fact, the original plan was only 94.7 trillion. This means that there is an increase of 17.8 trillion.

Educational corruption can also occur at the madrasah level which is carried out by madrasa heads, teachers, madrasa committees or madrasa partners who have been appointed by the Education Office. Corruption in the management of madrasah operational funds occurs through embezzlement of these operational funds. However, because madrasas are under the influence of the regional education office bureaucracy, it is possible that madrasa corruption occurs because of pressure from above. An example is corruption in the procurement of madrasa facilities and infrastructure such as furniture, books, teaching aids and so on. The madrasa usually receives this item from a direct partner. Transparency and accountability are the principles of good governance. The implementation of good governance is very necessary to build and increase public trust in an organization. The realization of good and clean governance in

general must be based on the principles of openness and transparency, accountability, effectiveness and efficiency, upholding the rule of law, democracy, responsiveness, and opening up public participation development goals.

One of the sub-districts in Banyumas Regency that was chosen as the research location is MTs Ma'arif NU 1 Jatilawang, considering the geographical location of MTs Ma'arif NU 1 Jatilawang and with the second largest number of students in Banyumas Regency. This research focuses on the implementation of BOS fund management accountability. MTs Ma'arif NU 1 Jatilawang in 2019/2020 received the second very large BOS fund in Banyumas Regency at the MTs level.

Table 1. List of Realization of School Operational Assistance Funds (BOS) Mts Ma'arif NU 1 Jatilawang Banyumas Regency in 2019

No.	Month	SCHOOL OPERATION AL ASSISTANC E Fund (BOS)	Realization				Balance
			General Cash		Cash		
			Debet	Credit	Debit	Credit	
1	January	483.000.000	483.000.000+120.953=483.120.953	48.213.231	48.207.731	48.207.731	-
2	February	280.000.000	280.000.000 - 48.207.731 = 231.792.269	57.340.040	483.000.000	280.000.000	203.109.953
3	March	377.452.229	377.562.182+147.591=377.709.773	97.507.331	377.452.229	97.472.313	279.979.916
4	April		279.979.916+222.526=280.202.442	88.850.840	279.979.916	88.850.840	191.129.076
5	May		191.372.593+20.991=191.372.593	153.607.464	191.129.076	153.592.266	37.536.810
6	June		37.765.129	37.542.310	37.536.810	37.536.810	-
7	July	483.000.000	483.000.000+106.319=483.227.272	79.244.864	483.227.272	79.244.864	403.982.408
8	August		403.982.408-188.220=404.170.628	155.676.974	404.170.628	155.676.974	248.493.654
9	September		248.493.654+100.995=248.594.649	147.611.349	248.594.649	147.611.349	100.983.300
10	October		102.821.737	65.263.727	102.821.737	65.263.727	37.564.010
11	November	73.500.000	37.564.010+23.781+73.500.000=111.077.791	72.767.760	111.077.791	72.767.760	38.310.031
12	December		38.310.031+3.315.000+9.285=41.634.316	36.398.957	41.634.316	36.398.957	5.235.359
		1.696.952.229	2.802.116.959	1.040.024.847	2.808.832.155	1.262.623.591	

(Source: Data from the BOS Team at MTs Ma'arif NU 1 Jatilawang in 2019)

From the management aspect, MTs Ma'arif NU 1 Jatilawang is one of the madrasah in Banyumas Regency that has carried out reporting on the use and BOS in accordance with technical instructions, this is intended to provide accountability for the head of madrasa as policy makers for the expenditure and management of BOS funds for MTs Ma' arif NU 1 Jatilawang. (Recap of EMIS DASHBOARD data from the Secretariat of the Directorate General of Islamic Education for the 2019/2020 school year).

Table 2. Disbursement of School Operational Assistance Funds (BOS) for MTs Ma'arif NU 1 Jatilawang, Banyumas Regency in 2019

Year	Phase 1 (40%)	Tahap 2 (60%)	Total (100%)
2019	Rp. 386.400.000	Rp. 579.600.000	Rp.966.000.000

Table 3. Disbursement of BOS funds for MTs Ma'arif NU 1 Jatilawang, Banyumas Regency in 2020

No.	Period	Amount (Rp)
1	Stage 1 : January – June	547.000.000
2	Stage 2 : July – December	550.500.000
	Amount	1.097.500.000

(Source: Banyumas Ministry of Religion School Operational Assistance (BOS) Management Team (processed))

Based on the recap of EMIS data, the Secretariat of the Directorate General of Islamic Education for the 2019/2020 academic year stated that MTs Ma'arif NU 1 Jatilawang is one of the second largest madrasah recipients of BOS at the Madrasah level in Banyumas Regency. Therefore, researchers want to see evidence of the truth between EMIS data and field evidence. Not only that, the researcher wants to see how the BOS funds are managed at MTs Ma'arif NU 1 Jatilawang and see if there are obstacles in the process of managing BOS funds at MTs Ma'arif NU 1 Jatilawang in 2019/2020. Based on this, research is needed on Accountability for Management in Managing School Operational Assistance Funds (BOS) at MTs Ma'arif NU 1 Jatilawang in 2019/2020.

B. METHOD

The research was conducted using a qualitative descriptive research method. Qualitative research is interpretive research that involves researchers in ongoing and ongoing experiences with participants (Creswell. 2016). This research data collection is through a process of interview, observation and documentation (Morgan, 2017). Informants were selected using a purpose sampling technique (Hektner et al. 2012: Nathan & Scobell. 2012). Data analysis uses interactive analysis (B. Miles et al. 2014) which aims to analyze in the first study and explanatory design to analyze in the interactive second study (Cresswell & Cresswell. 2018a). The informants were selected by purpose sampling in accordance with the research objectives (Cresswell & Cresswell. 2018a). The validity of this research data uses triangulation of source data and documents (Cresswell & Cresswell. 2018a). This research was conducted in one of the sub-districts in Banyumas Regency which was chosen as the research location, namely MTs Ma'arif NU 1 Jatilawang, considering the geographical location of MTs Ma'arif NU 1 Jatilawang and with the second largest number of students in Banyumas Regency. This research focuses on the implementation of BOS fund management accountability. MTs Ma'arif NU 1 Jatilawang in 2019/2020 received the second very large BOS fund in Banyumas Regency at the MTs level.

C. RESULTS AND DISCUSSION

Accountability

Accountability is one of the principles of good governance. The role of the government in being responsible for all its activities is certainly an obligation that must be fulfilled. When the public questions the results of work and targets will require a rationally acceptable reporting. Accountability is closely related to transparency, where the public's assessment of government administration depends on its transparency (Dwiyanto, 2012: 228). The community needs to know whether government policies and the supporting resources actually produce performance as expected or not. Thus, the government provides an opportunity for the wider community to find out various information about the administration of government, it can facilitate the community's efforts in assessing the government's

alignment with the public interest. Implementation of accountability within the government environment, it is necessary to pay attention to the principles of accountability, as quoted by LAN and BPKP, namely as follows:

- There must be a commitment from the leadership and all agency staff to manage the implementation of the mission so that it is accountable.
- It must be a system that can guarantee the use of resources consistently with the applicable laws and regulations.
- Must be able to show the level of achievement of the goals and objectives that have been set.
- Must be oriented towards achieving the vision and mission as well as the results and benefits obtained.
- Must be honest, objective, transparent and innovative as a catalyst for change in the management of government agencies in the form of updating methods and techniques for measuring performance and preparing accountability reports.

According to Mardiasmo (2002: 21) states that public accountability consists of vertical accountability and horizontal accountability. Vertical accountability is accountability for fund management to higher authorities, for example the accountability of work units to local governments, regional government accountability to the central government, and the central government to the People's Consultative Assembly (MPR). While horizontal accountability is accountability to the wider community. In managing budget allocations, the community and stakeholders also have the right to access information regarding the amount of the budget allocated for a particular activity, including the reasons behind it. The community and stakeholders need to know the report on the realization of government administration as a form of accountability to the needs and interests of the community. By having access to information disclosure regarding budget allocations, stakeholders can assess how much money is managed by the government and used for public needs. The community must also be able to know the budget used by the government so that it is in accordance with the wishes of the community. So from the statement above, it shows that the government's responsibility for financial management must be reported to the public as a form of accountability. In addition, the principle of transparency also

determines the success of public accountability by providing easy access to the community.

A study requires the dimensions of the research concept as an aspect of measuring success. The dimensions of accountability proposed by Koppell will be the measurement aspect in this study. The following are five dimensions proposed by Koppell (2005):

- *Transparency*

- It is the main value of accountability where the bureaucracy or organization must be able to explain all actions taken.

- *Liability*

Liability is one of the important elements in organizational performance management.

- *Controllability*

It is a source of courts conducted by internal and external principals.

- *Responsibility*

It is a dimension related to professional standards in accordance with rules and norms to create legal compliance and technical competence that guides public administrators in carrying out their duties.

- *Responsiveness*

It is a dimension related to meeting public needs. Responsiveness is the responsibility of the side that receives the service (the community). The five dimensions can be understood by the following table:

<i>Conception of Accountability</i>	<i>Key Determination</i>
Transparency	<i>Did the organization reveal the fact of it performance?</i>
<i>Liability</i>	<i>Did the organization face consequences for its performance?</i>
Controllability	<i>Did the organization do what the principle (e.g. Congress, President) desired?</i>
Responsibility	<i>Did the organization follow the rules?</i>

<i>Responsiveness</i>	<i>Did the organization fulfill the substantive expectation (demand/need)</i>
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Mahsun (2006), distinguishing accountability and responsibility, according to him, both are related but accountability is better and different from responsibility. Accountability is based on written records/reports while responsibility is based on discretion. Accountability is a general characteristic of asymmetric authority relationships, for example those who are supervised by those who supervise, agents and principals or between representatives and those who are represented. In terms of focus and scope, responsibility is more internal, while accountability is more external. Accountability is distinguished in a narrow sense and a broad sense, accountability in a narrow sense can be understood as a form of accountability that refers to who the organization (or individual worker) is responsible for and for what the organization is responsible for. While the notion of accountability in a broad sense can be understood as the obligation of the trustee (agent) to provide accountability, present, report and disclose all activities and activities that are his responsibility to the principal who has the right and authority to ask for such accountability (Ibid, p. 83).

Vertical Accountability

Vertical accountability is a condition in which a person is able to account for the decisions taken to the position of authority above him..

Liability

Liability is an important element in organizational performance management.

a. Performance of Implementing Apparatus (Treasurer)

The coordination of the Madrasah Treasurer with the Madrasah Principal must be well established in managing all forms of finance in the madrasa, because the treasurer is to assist the madrasah principal in compiling, managing and being responsible for all school financial expenditures, this is a form of transparency in financial management in an institution. However, the principles of transparency and honesty in accountability must be upheld.

In the implementation of education, finance and financing is a very decisive potential and is an inseparable part in the study of education management. The madrasa treasurer is responsible to the head of the madrasa and has the task of carrying out financial administration such as compiling a madrasa financial receipt report, compiling a madrasa financial expenditure report, compiling financial reports in stages and compiling a final report.

b. Consequence

There are legal consequences attached to the treasurer, both administrative law and criminal law. If it meets the legal requirements, the treasurer's actions are in accordance with the authority or responsibility of the position. On the other hand, if the treasurer's actions are not in accordance with the legality (procedures, authority, and substance) then the action violates the law.

c. Supervision

Supervision of BOS funds is an activity that aims to reduce problems related to abuse of authority and waste of state finances. Supervision of BOS funds includes inherent, functional, and community supervision.

d. Monitoring Type

The evaluation and supervision of BOS funding in improving the quality of the learning process at MTs Ma'arif NU 1 Jatilawang consists of 2 supervisions, namely 1) Attached supervision. Inherent supervision is supervision carried out by the leadership of each agency to their subordinates at the central, provincial, district/city, and school levels. The priority in the BOS program is the supervision carried out by the Office of the Ministry of Religion of the Banyumas Regency. To supervise the implementation of BOS at MTs Ma'arif NU 1 Jatilawang, the Ministry of Religion of Banyumas Regency through the BOS Management Team of Banyumas Regency carried out monitoring to monitor the distribution of funds, absorption of funds, and the use of funds at the madrasah level. According to the acknowledgment of Madrasah heads and madrasa committees that monitoring or monitoring of the use of BOS funds in

madrasas was carried out by the Ministry of Religion / BOS Management Team of Banyumas Regency through direct visits to Madrasas. Internal functional supervision. The functional supervisory agency that carries out functional supervision that supervises the BOS program internally is the Inspectorate General of the Ministry of Religion of the Republic of Indonesia, province and district or city, the agency is responsible for conducting audits according to the needs of the institution or the request of the agency to be audited.

e. Monitoring Mechanism

Supervision is a process of evaluating and responsible for financing the process of achieving the budget plan. Jones said accountability is a review of the final transaction as a guarantee, accuracy, completeness, legality and comparison of whether what is being carried out according to budgeting objectives, this activity consists of being responsible for receiving, storing, paying, or transferring funds to other entitled parties. Accountability can also function as controlling the allocation of funds and the form of accountability for the use of funds. So this monitoring process must be carried out. The supervisory mechanism has been carried out by the Banyumas Regency Ministry of Religion through the BOS Management Team, namely by reporting through BOS ONLINE(<https://bos.kemenag.go.id/login>) and monitoring is carried out using the eRKAM (Electronic Madrasah Budget Activity Plan) <https://erkam.kemenag.go.id/> f. Responsibility Madrasa financial management, either partially or simultaneously with transparency and accountability, has an effect on school performance. This does not happen to the variables of transparency and accountability which have no effect on the performance of the treasurer partially, although the three variables have a close relationship and influence each other. Perhaps this is because the principle of responsibility can stand as an autonomous principle, and is not influenced by certain principles of good governance. If the proportion of the implementation of the principles of transparency and accountability is the same. while the proportion of the implementation of the

principle of responsibility is much higher, the performance of the treasurer will experience a better improvement.

a. Suitability

The implementation of BOS fund management activities is carried out in accordance with correct administrative principles or in accordance with applicable policies, both external and internal.

b. Compliance with rules

The management of BOS funds by schools has been regulated in the regulation of the minister of education and culture (Permendikbud) No. 8 of 2020 concerning the technical guidelines (juknis) of Regular BOS and No. 19 of 2020 concerning amendments to the Minister of Education and Culture No. 8 of 2020 concerning Regular BOS Technical instructions. Regulation on technical guidelines for managing BOS funds Decree of the Director General of Islamic Education Number 511 of 2019 concerning BOS Technical Guidelines for Madrasahs for Fiscal Year 2019.

Horizontal Accountability

Horizontal accountability is a form of accountability to consumers, society, or the surrounding environment. This type of accountability has nothing to do with accountability to superiors or people in higher positions.

Responsiveness

Responsiveness refers to the alignment between programs and activities with community needs and the organization's ability to identify community needs, prioritize needs, and develop them in various service programs.

- a. Willingness to help and provide fast (responsive) and appropriate service to customers, with clear information delivery.
- b. Reliability of employees, quantity of employee work, sincerity in serving, quality of work and productivity.
- c. Fast service, clear information delivery and willing to help the community, timely service, responding to community requests.

If employees really perform their services in a responsive manner, then the community will be satisfied with the services they get. Employee performance is quite good, but there are things that still need to be considered to maintain community satisfaction, namely employee reliability, quantity of employee work, sincerity in serving, quality of work and productivity. The performance of an employee can be said to be good if he is able to achieve the satisfaction of the community he serves. In addition, there is a quantity of work that is able to do well on the internal side. Community satisfaction must be maintained with all efforts starting from the behavior of employees towards the community.

Transparency

Transparency in the management of BOS funds at MTs Ma'arif NU 1 Jatilawang, transparency to build public and government trust in implementing all educational programs in schools, in addition, transparency can create reciprocity between the community government, parents, and school residents in providing information and ensure easy access to accurate and adequate information. The transparency indicators are as follows:

- 1) Provision of clear information on procedures, costs and responsibilities in managing BOS funds,
- 2) Ease of public access to information,
- 3) Develop a mechanism for public complaints.

Likewise, the transparency of BOS fund management at MTs Ma'arif NU 1 Jatilawang which will be described through several indicators above, which appear as follows:

The distribution of each informant's answers on each indicator can be explained as follows:

- a. Provision of Clear Information About Procedures, Costs and Responsibilities in BOS Management.

Provision of information is a form of service from one form of transparency with indicators; provision of clear information on procedures, costs and responsibilities. The main objective of the BOS program is to free up the cost of education for poor/poor

students and make it easier for other students, so that they can get quality 9-year basic education services. In managing BOS funds, information is needed from the relevant government, so that the program can run as it should.

b. Ease of Access to Information About BOS Fund Management.

Access to information is the ease with which stakeholders can get the information they need. The right to obtain information is one of the most basic human rights, everyone has the right to freedom of opinion and expression. This right includes freedom to hold opinions without pressure and to seek, receive and impart information and ideas through any media regardless of national borders.

c. Information Media

Ease of public access to information to obtain information either directly or indirectly. Direct access to information, namely information that can be done directly dealing with related parties with the use of the required information. Indirect information is information obtained through information boards.

Integrity

Integrity is a concept that shows consistency or firmness of action with values and principles. At the ethical level, the meaning of integrity is the truth and honesty of disciplinary actions taken by someone.

a) Discretion

The use of BOS funds is still flexible, still following the technical guidelines for BOS funds during the pandemic. This is to facilitate the various needs needed by each school. The management of regular BOS funds is carried out based on the principles of flexibility, effectiveness, efficiency, accountability and transparency. Including for the purposes of face-to-face learning preparation. Reporting on the use of BOS is done online. The use of BOS funds is still flexible and follows the technical guidelines for BOS funds during the pandemic. This is to facilitate the various kinds of needs needed, and the head of the madrasah uses BOS funds according to the needs of the madrasa, such as buying quotas, paying proper honorary teacher fees and becoming a policy of the madrasah principal.

b) Manager Behavior

The principal's role in the occurrence of this fraud is quite large. In this condition, an ethical attitude and ethical behavior from the principal as the manager of BOS funds is required. The role referred to here is a set of behaviors that a person or group expects from others. There are various role problems in the dynamics of a group, namely role overload, role conflict, role ambiguity. Role conflict experienced by a person may be caused by internal values (moral principles), ethics, personal standards that conflict with other people's expectations, and leadership problems. There are three main sources of influence on one's ethical role expectations. The first is the influence of the individual's culture. Cultural influences include family background, education, religion, media/entertainment. The second is organizational influence. Organizational influence can be in the form of a code of ethics, organizational culture, role models (role models), perceived pressure to achieve results, and systems of rewards and punishments. The third is political, legal and economic influence.

Fraud is an illegal act and enriches oneself or others, resulting in harm, those involved in fraudulent acts are driven by the interaction between forces in the individual's personality and the external environment. These forces are classified into three main categories: There are several factors that are factors for the occurrence of fraud, namely: First, the education budget is large enough so that opportunities for corruption are also wide open. Second, the mentality of education managers is still accustomed to the practice of Corruption, Collusion and Nepotism (KKN). Third, the relative control of the community is still less than optimal for education providers. The example of the fraud case against the School Operational Assistance Fund (BOS) is like the case carried out by the Head of MTs Ma'arif NU 1 Jatilawang for the 2019/2020 period.

D. CONCLUSION

From the results of this study, it can be concluded that the accountability of state financial management is an important activity in the implementation of public organizations, because this will determine the path or not of an organization and as an effort to create public trust. Based on the results of research and discussion, MTs

Ma"arif NU 1 Jatilawang has succeeded in realizing accountability for the management of BOS funds. The Performance of the Implementing Apparatus The coordination of the Madrasah Treasurer with the Madrasah Principal must be well established in managing all forms of finance in the madrasa, because the treasurer is to assist the madrasah principal in compiling, managing and being responsible for all school financial expenditures, this is a form of transparency in financial management in an institution. The madrasa treasurer is responsible to the head of the madrasah and has the task of carrying out financial administration such as compiling a madrasa financial receipt report, compiling a madrasa financial expenditure report, compiling financial reports in stages and compiling a final report.

Responsiveness refers to the alignment between programs and activities with community needs and the organization's ability to identify community needs, prioritize needs, and develop them in various service programs. Employee performance is quite good, but there are things that still need to be considered to maintain community satisfaction, namely employee reliability, employee work quantity, sincerity in serving, work quality and productivity. Transparency in the management of BOS funds at MTs Ma"arif NU 1 Jatilawang, transparency to build public and government trust in implementing all educational programs in schools, in addition, transparency can create reciprocity between the community government, parents, and school residents in providing information and ensure easy access to accurate and adequate information. The use of BOS funds is still flexible and follows the technical guidelines for BOS funds during the pandemic. This is to facilitate the various kinds of needs needed, and the head of the madrasah uses BOS funds according to the needs of the madrasa, such as buying quotas, paying proper honorary teacher fees and becoming a policy of the madrasah principal. Organizational influence can be in the form of a code of ethics, organizational culture, role models, perceived pressure to achieve results, and systems of rewards and punishments.

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