



ANALYSIS OF ACCOUNTABILITY AND TRANSPARENCY IN THE MANAGEMENT OF FUNDS FOR EDUCATIONAL INSTITUTIONS OF PUBLIC SENIOR HIGH SCHOOL (SMA) 8 PEKANBARU CITY

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Article Info

Accepted August, 2024

Revised August 20, 2024

Published September 30,
2024

Keywords:

*School Fund Management,
Accountability,
Transparency.*

Abstract

This study aims to analyze the accountability and transparency of the management of funds for public high school education institutions in Pekanbaru city. In 2020 SMA Negeri 8 is a public school in Pekanbaru city with the largest number of students, with this number of students SMA Negeri 8 is the recipient of the most School Operational Assistance (BOS) funds compared to other State Senior High Schools in Pekanbaru city. Being the school with the most funding recipients, makes the related school become a target and questioned how the funds are managed. In the management of education funds, accountability and use of funds are adjusted to technical guidelines, some important indicators that must be considered in the management of education funds are accountability and transparency. This research is a case study research with a descriptive approach and the sample studied was 60 people consisting of school principals, school BOS fund treasurers and teachers at SMA Negeri 8 Pekanbaru.

INTRODUCTION

One of the keys to improving the quality of life of the community in this day and age is education, the implementation of education should be able to ensure the improvement of

the quality of society amidst the changing times that exist in order to become someone who is devoted intelligent productive and highly competitive in national or international relations according to Viktoria (2015).

Quality education will produce smart and competitive human resources (HR). To realize this, it is necessary to continuously improve the quality of education from all pillars, starting from adequate facilities and infrastructure, a conducive school environment, quality teacher resources, and last but not least, education funding according to Masyitah (2019).

In the process of achieving educational goals Handayani (2017) says that it will use the main components in the form of materials, tools and labor. Education costs are things that must be spent on these three components. 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 foundations. Demands for effectiveness and efficiency in achieving educational goals with limited availability of funds, then all costs incurred in the education process must be recorded and managed properly.

Law of the Republic of Indonesia No. 20/2003 on the National Education System states that every citizen aged 7-15 years old is obliged to attend basic education, while Article 34 paragraph 2 states that the central government and regional governments guarantee that their people experience compulsory education at least at the basic education level without charging fees, while in paragraph 3 states that compulsory education is the responsibility of the state organized by educational institutions of the central government, regional governments, and the community. In 2005 the government made a breakthrough in the field of education funding called the School Operational Assistance (BOS) fund, which is a significant form of education funding from the State Budget (APBN).

Based on Minister of Education and Culture Regulation No. 80/2015 on Technical Guidelines for the Use and Financial Accountability of School Operational Assistance (BOS) Funds. The Ministry of Education and Culture developed a 12-year compulsory education program pilot. One of the objectives of the BOS fund program is to provide opportunities for all people, especially those who are economically disadvantaged, to obtain secondary education services, especially senior high schools. To achieve the objectives of the 12-Year Compulsory Education program pilot, the government has prepared a School Operational Assistance (BOS) program that will be distributed to public and private senior high schools throughout Indonesia. According to Susanti (2017), the BOS program is a national program in the education sector that absorbs a large budget and is directly related to the lives of the wider community. BOS is a government program that basically provides funding for non-personnel operating costs for basic education units as implementers of the compulsory education program.

According to the Regulation of the Minister of Education and Culture of the Republic of Indonesia No. 76 of 2014 on the Amendment to the Regulation of the Minister of Education and Culture on the BOS Program and School-Based Management (MBS), BOS funds are received by schools in full, and managed independently by schools by involving teachers' councils and school committees that implement School-Based Management

(MBS) where schools manage funds in a professional, accountable and accountable manner in line with Permendikbud No. 26 of 2017 in the introductory chapter explaining that accountability, transparency, effectiveness are included in the principles of managing BOS funds.

Bastian (2010) stated that schools, as the direct managers of education funds, so far only have and provide reports and accountability letters as a form of transparency in financial management and sometimes not in accordance with the provisions set out in the Technical Guidelines for the use of BOS funds, so that in reality in the field the following are still found 1) In the strategic policy-making process for school financial management, school principals have not involved *stakeholders*, so there are still budget allocations that do not reflect the priorities, nature and needs of students, 2) Increasingly expensive school fees that limit the access of the poor to good secondary education, 3) Limited access of school committees to sources of funds obtained by schools, 4) The benefits of information generated by school financial reports have not been maximized for decision-making by school entities. 5) The strong dominance of school principals in decision-making, leading to low financial accountability and weakening the supervisory function through school committees, thus opening up opportunities for abuse of authority in financial management. 6) There are still various perceptions among *stakeholders* about school financial management.

Revenue Data of School Operational Assistance Funds for State Senior High Schools in Pekanbaru in 2019

No.	School Name	Number of Students	BOS Funds 1st Quarter
1	PUBLIC HIGH SCHOOL 8 PEKANBARU	1253	IDR 563,850,000,.
2	SENIOR HIGH SCHOOL 5 PEKANBARU	1150	IDR 517,500,000,.
3	SENIOR HIGH SCHOOL 12 PEKANBARU	1144	IDR 514,800,000,.
4	SENIOR HIGH SCHOOL 4 PEKANBARU	1132	IDR 509,400,000,.
5	SENIOR HIGH SCHOOL 3 PEKANBARU	1027	IDR 462,150,000,.
6	PUBLIC HIGH SCHOOL 10 PEKANBARU	990	IDR 445,500,000,.
7	SENIOR HIGH SCHOOL 9 PEKANBARU	978	IDR 440,100,000,

No.	School Name	Number of Students	BOS Funds 1st Quarter
8	SENIOR HIGH SCHOOL 6 PEKANBARU	956	IDR 430,200,000,
9	PUBLIC HIGH SCHOOL 1 PEKANBARU	944	IDR 424,800,000..,
10	SENIOR HIGH SCHOOL 11 PEKANBARU	915	Rp. 411,750,000,
11	SENIOR HIGH SCHOOL 2 PEKANBARU	844	IDR 379,800,000..,
12	PUBLIC HIGH SCHOOL 14 PEKANBARU	840	IDR 378,000,000..,
13	SENIOR HIGH SCHOOL 7 PEKANBARU	801	IDR 360,450,000,
14	PUBLIC HIGH SCHOOL 15 PEKANBARU	529	Rp. 238,050,000,
15	SENIOR HIGH SCHOOL 13 PEKANBARU	457	IDR 205,650,000,
16	PUBLIC HIGH SCHOOL SPORTS PEKANBARU	445	IDR 200,250,000,
17	PUBLIC HIGH SCHOOL 16 PEKANBARU	443	IDR 199,350,000,
18	SMAN PLUS PROP RIAU	388	IDR 174,600,000,

Data Source: BOS Kemdikbud (2020)

The data above shows the receipt of funds for School Operational Assistance for Public Senior High Schools in Pekanbaru, there are 18 public senior high schools in Pekanbaru city that receive School Operational Assistance (BOS) with different amounts depending on the number of students the school has. Based on the table above, it can be seen that the amount of Operational Assistance funds issued by the government every quarter for education in Pekanbaru city is very large, with these very large funds requiring the relevant schools to be responsible for managing existing funds in accordance with existing provisions and instructions.

Meanwhile, according to Jayatri (2014), at the present time, it seems that the socialization of the use of BOS funds is still not perfectly carried out, which has resulted in many mistakes in the management of the BOS funds. Sometimes these mistakes occur because of the ignorance of the community and managers about the good and appropriate use of BOS funds in accordance with the existing guidelines. The exclusion and lack of socialization from the school made the student guardians unaware of the use of the BOS funds and their role in knowing the use of the BOS funds. The community, in this case the school committee and parents/guardians, must also participate in the supervision of the

management of BOS funds so that there are no mistakes in the use of BOS funds in schools.

In line with Jayatri's (2014) opinion, the initial facts found that out of 46 parents of students who were asked about the School Operational Assistance Fund, 87% said that they did not know, had never been socialized and did not even want to know about the School Operational Assistance Fund at their child's school.

According to Febri (2014), the irregularities of BOS funds at the school level were caused by the low level of transparency, accountability, and community participation in their management. For example, the obligation to publish the APBS (School Expenditure Budget) on the school notice board was not followed by most schools.

The latest findings of the BPK (Supreme Audit Agency) in Indonesia in 2019 published in Media Indonesia Online news (2019) explained that the management of school operational assistance funds (BOS) in many regions is generally still poor. Misappropriation and embezzlement of BOS funds were carried out by unscrupulous schools, education offices, or school working groups. Based on these findings, it was explained that there were 11 schools in Indonesia that committed fraud or errors in the management of school operational assistance funds (BOS), with this kind of irregularity, many schools covered up the BOS fund reports.

The rapid development of education in Indonesia, especially in the development of students who want to go to school, especially those in the city of Pekanbaru, makes schools in Pekanbaru aggressively make improvements to their schools. In addition to being considered cheaper and economical in terms of education funds, attending schools with the State *brand* nowadays the facilities are not far behind compared to private schools.

Sekolah Menengah Atas Negeri 8 was the largest recipient of School Operational Assistance (BOS) funds in the past year, with the amount of funds received in one quarter amounting to Rp.563,850,000. . A very large amount of funds, of course, is also required to be accountable for the use of these funds.

Based on the description of the background above, transparency and accountability in the management of BOS funds in educational institutions are important to be studied in order to find out how the accountability and transparency of the management of funds in one educational institution and also to find out whether the management of BOS funds in related institutions is in accordance with the technical guidelines (Juknis) that have been provided by the government so that it can reveal whether there are irregularities or mistakes in the management of BOS funds, so researchers are interested in conducting research with the title "Analysis of Accountability and Transparency in the Management of Funds for Educational Institutions of State Senior High Schools in Pekanbaru City".

RESEARCH METHODS

This research is a quantitative research with a descriptive approach, the sample studied in this study amounted to 60 people consisting of principals, treasurers of school BOS funds and teachers at SMA Negeri 8 Pekanbaru. Data collection techniques used in the study were questionnaires, tests and documentation. According to Sugiyono (2013) a questionnaire is

a data collection technique by giving a set of questions or written statements to respondents to answer. Each variable has its own indicators. The type of data in this study is ordinal data and then makes the criteria for achieving existing ordinal data, then converts it into interval form. In the questionnaire instrument used, there are 4 (four) answer choices, namely: very suitable (4), quite suitable (3), not suitable (2), very unsuitable (1). The four existing answer choices are used to determine the gradations that will be converted into intervals obtained from the calculation of the minimum score and maximum score which will be used to find the ideal standard deviation and ideal *mean*. The ideal standard deviation and ideal *mean* are used to determine the interval of percentage achievement into 4 criteria.

RESULTS AND DISCUSSION

1. Accountability

The data collection process to determine the level of accountability of SMA Negeri 8 Pekanbaru was obtained from the results of filling out a questionnaire addressed to the Principal, School Committee and Teacher Council of SMA Negeri 8 Pekanbaru and the results of interviews addressed to the Principal of SMA Negeri 8 Pekanbaru. Accountability data of SMA Negeri 8 Pekanbaru obtained from filling out questionnaires is determined through instruments and indicators regarding accountability, namely: (1) The process of making decisions that are made in writing; (2) The feasibility of operational targets; (3) Every decision taken has met the applicable ethical standards; (4) In accordance with the principles of correct administration; (5) Completeness of information related to ways to achieve the objectives of a program; (6) clarity of policy objectives that have been taken; (7) Dissemination of information about a decision through the mass media; (8) Public access to information on a decision after the decision is made; (9) Management information system.

Based on the indicators of accountability that have been determined, the next measurement step is carried out using 12 instrument items with 4 answer choices, so that the processed results of the accountability questionnaire for fund management at SMA Negeri 8 Pekanbaru are 92% which is categorized as very accountable.

2. Transparency

The data collection process to determine the level of transparency of SMA Negeri 8 Pekanbaru was obtained from the results of filling out a questionnaire addressed to the Principal, School Committee and Teacher Council of SMA Negeri 8 Pekanbaru and the results of interviews addressed to the Principal of SMA Negeri 8 Pekanbaru.

Data on the transparency of SMA Negeri 8 Pekanbaru obtained from filling out the questionnaire is determined through instruments and indicators regarding transparency, namely: (1) providing clear information about procedures; (2) providing clear information about costs; (3) easy access to information; (4) establishing a complaint mechanism if any regulations are violated; (5) increasing the flow of information through cooperation with the mass media; (6) increasing the flow of information through cooperation with non-governmental organizations. Based on the indicators of transparency that have been determined, the next measurement step is carried out using 10 instrument items with 4 answer choices, so that the processed results of the questionnaire on the transparency of fund management at SMA Negeri 8 Pekanbaru are 90% which is categorized as very very transparent.

3. Education Fund Management

Data on the management of educational funds of SMK Muhammadiyah Prambanan obtained from filling out the questionnaire is determined through instruments and indicators regarding the management of educational funds, namely: (1) Revenue costs; (2) Expenditure costs; (3) Education needs budget; (4) Education personal costs; (5) Education operational costs; (6) Cross subsidy costs; (7) Student re-registration fees; (8) Allocation of school operational costs; (9) Allocation of school activity costs; (10) Decision making to determine personal costs; (11) Ownership of financial management guidelines; (12) Implementation of operational expenditure bookkeeping; (13) Preparation of financial management accountability reports.

Based on the indicators of fund management that have been determined, the next measurement step is carried out using 26 instrument items with 4 answer choices, so that the processed results of the transparency of fund management questionnaire at SMA Negeri 8 Pekanbaru are 92% which is categorized as very very transparent.

Discussion

This research discusses the accountability and transparency of the management of funds for educational institutions of State Senior High School (SMA) 8 Pekanbaru City. Based on the research results that have been described, the processed results of the questionnaire show that the accountability of fund management at State Senior High School 8 Pekanbaru City gets a percentage of 92% which is included in the very accountability category, meaning that school accountability in fund management is at the best level. The next data collection process to find out the accountability of fund management at SMA Negeri 8 Pekanbaru is by using interviews addressed to the Principal of SMA Negeri 8 Pekanbaru. This was done to strengthen the results that had been done previously, namely using a

questionnaire. Based on the results of interviews with predetermined indicators related to the transparency of SMA Negeri 8 Pekanbaru, it can be explained as follows:

1. The use of funds report is made using the Microsoft Exel application which has previously been analyzed by an accountant and is carried out every school year. The use of an accountant is to facilitate and find out the balance sheet in the use of education funds in schools. Thus it will be easier to know whether the use of education funds has been effective or not effective.
2. All school financial expenditures must be accompanied by the existence of financial evidence used. If the financial evidence is made by yourself, it must include signatures and be known by at least 2 people then submitted to the treasurer. If the financial evidence is in the form of a note from the store, the principal must know and sign it.
3. Every expenditure of education costs in any form, both large and small, is always recorded or written in the school financing cash book and also inputted into the Microsoft Exel application that has been provided.
4. The form of the financing accountability report is all written in the financial report book. All components of costs and financing are contained in the report book even though the amount of existing costs is not written in detail, only written in outline.

Meanwhile, the processed results of the questionnaire on the transparency variable show that the transparency of fund management at State Senior High School 8 Pekanbaru City gets a percentage of 90% which is included in the very transparent category, meaning that the openness and honesty of schools in managing funds is at the best level. The next data collection process to find out the transparency of fund management at SMA Negeri 8 Pekanbaru is by using interviews addressed to the Principal of SMA Negeri 8 Pekanbaru. This was done to strengthen the results that had been done previously, namely using a questionnaire. Based on the results of interviews with predetermined indicators related to the transparency of SMA Negeri 8 Pekanbaru, it can be explained as follows:

1. That the provision of information provided by the school starts at the beginning of the new school year by making a School Work and Budget Plan (RKAS) which is adjusted based on the needs of each educational activity at school and always makes financial reports reported at the end of each school year.

2. Ease of access is only given to certain parties, because the management of school policy management that has been made can run more efficiently. Access given to certain authorized parties can be done online by using the Google Drive facility.
3. The complaint mechanism if there is a violation will be given directly or through a reprimand.
4. Increasing the flow of information is done by collaborating with several mass media including RTV, radio, billboards, etc.

The next data collection process to find out the management of bosses funds of SMA Negeri 8 Pekanbaru is by using interviews addressed to the Principal of SMA Negeri 8 Pekanbaru. This was done to strengthen the results that had been done previously, namely using a questionnaire. The interview method is carried out based on predetermined fund management indicators. The results of interviews based on predetermined indicators related to the transparency of SMA Negeri 8 Pekanbaru can be explained as follows:

1. The management of education funds is in accordance with the programs that have been made in the School Work Plan and Budget (RAK-S). Every expenditure of educational funds has been adjusted in the budget for each educational activity, but the amount of funds spent is not fully covered, only 85% and the remaining 15% is used as money or security figures for other needs.
2. The role of the Principal in the management of education funds is as a controller or supervisor to be in accordance with the School Work Plan and Budget (RAK-S) that has been made. However, in this policy, the Principal always works together with the treasurer to decide on a policy for using funds at school.
3. Every preparation of RAPBS, all parties related to education are always involved, both from internal and external parties, including: Treasurer, Principal, Vice Principal, Waka (facilities and infrastructure, student affairs, curriculum, and public relations) Kaprodi (engineering, elind, automotive, TKJ) and School Committee.
4. Every preparation of the RAPBS, teachers are not involved because they have been represented by the Waka. If all teachers are involved, it will take quite a long time to prepare the RAPBS and it will not even be completed because there will be too many differences of opinion that arise, even though the existing budget must run and be used.

5. The income of education funds for SMA Negeri 8 Pekanbaru comes from various sources, including: APBN, APBD, School Committee, APBDP (grants), and production units. Of the various sources of funds, the largest income comes from the School Committee, while the production unit, although not too large, provides additional income for the school. For sources of funds that come from aid, the amount obtained cannot be determined or is uncertain because many parties jointly apply for education assistance funds, so the amount of funds and which schools will get it is uncertain.
6. The finance department always reports finances every 2 (two) weeks in the form of a financial report book so that in the report it will be known how much funds come in and how much funds are used for educational purposes. In addition, every month and every semester financial reports will also be reported, with that if there is still a shortage of funds or students who are said to have not paid, each parent / guardian of each student will be notified if they still have payment arrears.
7. Education fund management reports are submitted to regional/provincial leaders, regional/district leaders and school foundation leaders.

The Principal does not always check the finances directly, because before the Principal checks the cash department has reported in advance so that the Principal only needs to approve or sign it directly.

CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on the results of research on accountability and transparency of fund management at State Senior High School 8 Pekanbaru City, it can be concluded as follows:

1. Transparency of SMA Negeri 8 Pekanbaru is included in the sufficient category. This shows that the principle of transparency that has been carried out by the school is classified as good. Thus SMA Negeri 8 Pekanbaru is quite transparent in determining and managing a policy.
2. The accountability of SMA Negeri 8 Pekanbaru is included in the sufficient category. This shows that the principle of accountability that has been carried out by the school is classified as good. Thus SMA Negeri 8 Pekanbaru is quite accountable in determining and managing a policy.

3. The management of education funds of SMA Negeri 8 Pekanbaru is included in the sufficient category. This shows that the management of education funds is classified as good and in accordance with the School Work Plan and Budget (RAK-S) that has been made .

Advice

Based on the research conclusions regarding the accountability and transparency of fund management at State Senior High School 8 Pekanbaru City, it is recommended:

1. Although the overall management of BOS funds has been very good, efforts are still needed to improve the performance of BOS fund managers because the volume of funds to be managed is increasing every day.
2. With the existence of technical constraints, IT utilization should be sought, and efforts to improve skills through regular intensive courses and training so that they can carry out their duties properly, quickly, precisely, efficiently and effectively.

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