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Analysis of Accountability and Transparency in the Management of BOSP Funds in SMK Islam Darul Hidayah Gambirono Bangsalsari Jember

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ABSTRACT

The Operational Assistance Fund for Educational Units (BOSP) is often a source of problems, such as corruption committed by irresponsible individuals in its management within the school environment. This has a negative impact on students and the surrounding environment. Recently, the issue of BOSP misuse has received much attention, both through mass media and print media. This study aims to examine how the implementation of transparency and accountability in the management of BOSP funds at SMK Islam Darul Hidayah, which includes BOSP fund planning, use of BOSP funds, and reporting of BOSP funds whether they are in accordance with the provisions set by the government. This study uses qualitative research, which aims to provide an overview of a phenomenon without intending to test a particular hypothesis. The author interviewed several sources, namely the principal, BOSP treasurer, school committee, and BOSP Operator. The results of the study indicate that the implementation of transparency is not good and accountability in the management of BOSP funds is good, namely with the existence of RKAS in BOSP fund planning, conformity and technical instructions in the use and implementation of BOSP funds, and the implementation of BOSP fund reporting to schools.

Keywords: *Transparency, Accountability, Management of Education Unit Operational Assistance Funds*

1. INTRODUCTION

Education is a fundamental need that is mandatory for everyone because it equips individuals with the competencies to face global challenges. However, in the era of globalization, education has become increasingly expensive, especially for the poor. Therefore, the government launched the Educational Unit Operational Assistance Program (BOSP) to assist schools in financing their operations and reduce the burden of education costs on the community.

The BOSP program covers all levels of education, from elementary school to high school/vocational school, and is used for various needs such as employee honorariums, teacher salaries, the purchase of goods and services, school activities, and the procurement of fixed assets such as books and learning equipment. The primary goal is to provide higher-quality and equitable education services.

In its implementation, the management of BOSP funds must be based on the principles of transparency and accountability, as mandated by the National Education System Law.

Accountability means that every use of funds must be accounted for, reported, and trusted, while transparency requires open information to all parties, including the community and parents.

Schools are required to prepare a participatory School Revenue and Expenditure Budget Plan (RAPBS) involving the principal, teachers, and committees. Furthermore, schools are also required to submit financial reports to internal and external parties at the end of each academic year. Disseminating budget plans and reports aims to build public trust in school financial management.

However, in practice, many schools still manage funds in a secretive and transparent manner. This results in a lack of public trust, which impacts the school's image and reputation. In fact, there are frequent cases of misuse of BOSP funds, such as fictitious purchases of goods, price inflating, and even false accountability reports.

Research conducted at Darul Hidayah Islamic Vocational School (SMK Islam Darul Hidayah) showed that although BOSP management involves a management team and follows technical guidelines as stipulated in Permendikbudristek 63/2022, transparency to the public is suboptimal. Information regarding the planned and actual use of funds has not been publicly disclosed, and is not even displayed on information boards.

Furthermore, delays in disbursement of BOSP funds are also a major obstacle. Phase I funds, which should be disbursed in January, are often only received in March or April. This makes it difficult for schools to meet urgent needs at the start of the academic year. To address this issue, schools must carefully prepare budgets, utilize the remaining funds from the previous year (SilPA), and actively coordinate with the education office.

Facts show that non-transparent and unaccountable management of BOSP funds directly impacts the quality of education and increases the risk of children dropping out of school. Data from the 2020/2021 academic year shows that thousands of children at all levels of education dropped out due to economic reasons. Therefore, research is crucial to determine whether the management of BOSP funds, such as at Darul Hidayah Islamic Vocational School, adheres to the principles of transparency and accountability.

This research emphasizes the importance of public disclosure regarding the receipt, use, and accountability of BOSP funds. Only with sound and reliable management can quality and equitable education for all levels of society be achieved.

2. METHODS

This research uses a qualitative approach because it aims to produce and understand the transparency and accountability of the management of Educational Unit Operational Assistance (BOSP) funds, with the aim of improving school quality. This research seeks to identify phenomena or events related to the process of implementing transparency and accountability in BOSP funds. In a case study approach, the researcher will collect data using a variety of comprehensive methods. The goal is to gain a comprehensive understanding of the case under study. Data collection in this study involves selecting informants using a purposive sampling technique, which requires in-depth information from individuals or groups with specific experience, knowledge, or perspectives relevant to the phenomenon under study.

3. RESULTS AND DISCUSSION

Results

Darul Hidayah Islamic Vocational School is one of the schools in Bangsalsari. This school was established in 2015, located at Jl. Ciliwung number 82. Currently, Darul Hidayah Islamic Vocational School is led by the principal Nyai Hj. Laili Masruroh, S.Pd.i, with 13 school staff, who are responsible for the boss at Darul Hidayah Islamic Vocational School, Nyai Hj. Laili Masruroh, S.Pd.i as the principal. Aldi Hidayatullah, S.M as the operator and Nuri Vina Mawaddah, S.Pd.i as the treasurer of the BOS fund, all income and expenses are recorded by the school treasurer as evidence of the BOS fund financial report. The school environment at Darul Hidayah Islamic Vocational School is said to be very strategic, as its location is easily accessible to students, both by public and private transportation, and the school has received A accreditation.

Based on observations, interviews, and documentation conducted by researchers at Darul Hidayah Islamic Vocational School, the researchers describe the findings from the research conducted through interviews with school officials as follows:

BOSP Fund Management

a. BOSP Fund Planning

The beginning-of-year meeting for the preparation of the School Budget (RKAS) involves the entire school community, including representatives of teachers, committee members, parents, and the principal as the person in charge.

"The meeting at the beginning of the year serves to determine what will be budgeted for 2020. The meeting is attended by representatives of teachers, parents, committee members, and the principal because he is the primary person responsible for budget implementation." (Mrs. Vina)

b. Use of BOSP Funds

The use of BOSP funds at Darul Hidayah Islamic Vocational School must follow the plan formulated in the RKAS, which is the result of the school deliberation. Funds disbursed to the account are disbursed every six months, but withdrawals can be made each month as needed, as determined by the RKAS (Work Plan and Budget).

"So, there's a bank balance, disbursed at the beginning of the six months, but withdrawals are made as needed, and so on in subsequent months." (Buk Vina)

C. BOSP Fund Reporting

Reports regarding the BOSP management budget are submitted first to the principal and school committee, then forwarded to the branch office via a hardcopy report and bolded on the directorate's official website.

"The report is submitted to the principal, followed by the school committee, and then submitted to the branch office as their direct superior. Each year, this report is also audited by the Supreme Audit Agency (BPK). The report is prepared in hard copy and uploaded boldly to the directorate's website, in a budget report format that must align with the RKAS (Regional Budget Plan)." (Mr. Aldi)

Transparency in BOSP Fund Management

Based on the results of an interview with the first informant, Ms. Vina, who currently serves as the BOSP treasurer, she expressed her views regarding the following principles:

Everyone can view the prepared financial reports, and there may already be a wealth of information to display important information, for example, regarding the procurement of goods like printers. (Mrs. Vina)

Accountability in BOSP Fund Management

Accountability is a crucial principle in school financial management, as it ensures that the resulting financial reports are transparent, reliable, and meet quality standards. In the context of this research, accountability is defined as the school's responsibility for the use of funds sourced from parents, the community, and the government.

"We follow the established technical guidelines (juknis) in compiling the RKAS for program implementation through to the reporting process, all referring to the available technical guidelines, we do not create our own rules in compiling them, but rather carry out all activities, including budget expenditures based on official guidelines from the directorate" (Mr.Aldi)

Discussion

Based on observations, interviews, and documentation, it is clear that the BOSP accountability and transparency analysis is ongoing, but transparency is lacking. This discussion will address these findings:

BOSP Fund Management

a. BOSP Fund Planning

After the RKAS (Work Plan and Budget) is prepared, the next stage is to disseminate the results to management, department heads, and the entire school community. This dissemination aims to ensure that all parties understand the budget plan and the activities to be implemented. The involvement of all school elements, including teachers, parents, and the school committee, in this process is crucial to fostering a sense of ownership and shared responsibility for the use of funds. Parents and guardians also acknowledged that the school consistently involves them in the planning process for BOSP funds and other activities. This involvement not only increases transparency but also strengthens the relationship between the school and the community. After all stages have been completed, the agreed-upon RKAS document is then signed by the principal, the committee, and representatives from the education office branch. This signing signifies that all parties agree with the plan and are ready to implement the planned activities. Thus, the process of preparing the School Operational Budget (RKAS) at Darul Hidayah Islamic Vocational School (SMK Islam Darul Hidayah) is not merely an administrative obligation but also an effort to build a transparent and accountable financial management system. Through the involvement of all parties, the management of BOSP funds is expected to be more effective, thus providing maximum benefits to all students and improving the quality of education at the school.

b. Use of BOSP Funds

BOS funds held in a bank account are disbursed every six months. However, monthly withdrawals can only be made based on need and according to the schedule outlined in the RKAS. The disbursement process begins by bringing the current month's worksheet detailing the total expenditures, along with a check for the amount to be disbursed, to the school's branch office for processing. After receiving the branch office's signature of approval, the school can proceed with the disbursement process at the bank. The bank will also conduct a re-verification to ensure that the disbursed amount aligns with the established schedule. The use or realization of the BOS Fund budget must follow the schedule in the RKAS precisely, without any excess or shortage. Failure to realize the funds on time will result in a remaining balance in the account. Educational Unit Operational Assistance (BOSP) funds are held in bank accounts and disbursed every six months. However, monthly disbursements can only be made based on urgent needs and according to the schedule established in the School Activity and Budget Plan (RKAS). The disbursement process begins with the preparation of a worksheet for the current month, detailing the total planned expenditures. This worksheet must be accompanied by a check corresponding to the amount to be disbursed and then submitted to the education office branch for verification.

C. BOSP Fund Reporting

Reporting on BOSP management funds is submitted hierarchically, starting with the principal, through the school committee, and down to the office branch. This report is prepared in hard copy and uploaded prominently to the directorate's official website. Documents required include audit reports, general cash books (BKU), and supporting evidence such as receipts, purchase notes, and photographic documentation of purchased equipment. Reporting on the management of Operational Assistance for Educational Units (BOSP) funds at Darul Hidayah Islamic Vocational School is carried out in stages, starting with the principal, then continuing to the school committee, and finally submitted to the education office branch. This reporting process is crucial to ensure that BOSP funds are used transparently and accountably, and to provide clear information to all stakeholders. The reports compiled cover various aspects of fund management and are presented in hardcopy and uploaded boldly to the directorate's official website. With bold reporting, it is hoped that information regarding the use of BOSP funds can be easily accessed by the community, parents, and other stakeholders. This also reflects the school's commitment to transparency and accountability in financial management.

4. CONCLUSION

Based on the results of research and discussion related to the analysis of accountability and transparency of BOSP funds, it can be concluded that accountability is carried out through the preparation of financial reports as a form of transparency and accountability in fund management. With this accountability mechanism, the school shows its commitment to good governance, thereby increasing trust in the community, especially school residents, and encouraging the realization of quality schools. Archiving of financial reports and all documents or data related to finance is carried out by the school treasurer as part of the administrative responsibility and good financial school governance. Darul Hidayah Islamic Vocational School has implemented national education standards, with average values, in addition to that the school also prepares financial reports as a form of accountability, which strengthens community trust and reflects the quality of the school. Planning for the use of BOSP funds is carried out openly by involving all school components, starting from the principal as the main person in charge, teachers, to representatives of parents or guardians of students, this planning is outlined in the school activity and budget plan (RKAS) which is prepared for one fiscal year. BOSP funds are used in accordance with the provisions stated in the technical instructions that have been set by the government. The process of preparing accountability reports is carried out collaboratively with teachers involved in the eight national education standards to ensure accountability and suitability of data use. BOSP fund financial reports are published every quarter, information is conveyed openly through school information boards or other media that are easily accessible to the public. In addition, reports are also submitted online through the official BOSP website, as a form of accountability to the public and related agencie.

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