



TRANSPARENCY AND ACCOUNTABILITY OF SCHOOL OPERATIONAL ASSISTANCE FUND MANAGEMENT IN SMK N 2 DEPOK YOGYAKARTA

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ABSTRACT

One form of government program that seeks to help improve nine-year compulsory education is through the School Operational Assistance (BOS) program. The purpose of this program is to improve the quality of education, equal access to education, efficient use of funds, transparency and accountability as well as reducing the financial burden of students in the future and providing education funds for underprivileged children. This study aims to determine the application of transparency and accountability principles in the management of School Operational Assistance (BOS) funds. This research was conducted at SMK N 2 Depok Yogyakarta City, Yogyakarta Special Region. The implementation of accountability and transparency is based on the Kemendikbudristek number 13 of 2022. This research is qualitative research with a descriptive approach. The data from the research is the result of direct observation to SMK N 2 Depok Yogyakarta and through interviews with resource persons namely the Principal, Teachers, Administration, and School Committee. The research method was conducted by presenting data and drawing conclusions. The results of this study prove that the implementation of the principles of transparency and accountability in the management of School Operational Assistance (BOS) funds at SMK N 2 Depok Yogyakarta runs well. The implementation of the accountability principle has been successfully demonstrated in the preparation, implementation, reporting and management of the School Budget Activity Plan Application (ARKAS) program in accordance with the Regulation of the Secretary General of the Kemendikbudristek number 13 of 2022. The implementation of the Transparency principle has been successfully demonstrated through the quarterly committee budget realization reports posted on the official website of SMK N 2 Depok Yogyakarta.

Keywords: Transparency, Accountability, BOS Funds

1. Introduction

1.1 Background of the Problem

In the field of education in order to realize the ideals of national education, until now the government is faced with various problems, such as the level of quality of educators who have not met quality standards, school infrastructure facilities that are still inadequate and limited education budget provided by the government. Seeing this limitation, the government presents the School Operational Assistance Fund as a form of financing in order to ease the burden of

education costs for poor / indigent students and relieve for other students, so that they get 9-year Basic Education services.

BOS Fund Management must be managed properly. This form of management can be done through the School Activity Plan and Budget (RKAS). This is the first step that must be taken in financing management, where the implementation is based on the implementation of accounting and evaluation in an accountable, democratic and transparent manner. The contents of the CTR are sources of income in the one-year budget. The composition of the RKAS contains the management of BOS funds (both from the national and local governments), where the principal forms a BOS fund management team. This team accompanied by the Principal designed the RKAS by analyzing school needs, after that, it involved teachers, school committees in planning the right program (Yanti, 2021).

This study aims to analyze the implementation of transparency and accountability in receiving BOS funds. In addition, researchers want to see the use of BOS funds in improving the quality of schools. The use of BOS funds helps in the educational process of students of SMK N 2 Depok. The research used a case study at SMK N 2 Depok which is one of the outstanding schools in the Sleman Regency area. This can be seen from the official website of SMK N 2 Depok, students won the artificial intelligence (AI) competition held by intel.

The receipt of BOS funds is managed independently by the school. School BOS fund management regulations are based on the Regulation of the Governor of the Special Region of Yogyakarta Number 6 of 2023. The problem still faced by SMK N 2 Depok today is to equalize the prices of goods and services and adjust the account code. This shows that the BOS team at SMK N 2 Depok must be more open and work responsibly to achieve the goals of good BOS management.

Disclosure of the use of BOS funds is one of the main keys in the principle of transparency and accountability. This is supported by a statement (Hidayat 2022). First, openness can be realized through the submission of information on the use of BOS funds through socialization to parents/guardians, the school committee, and through the school's ARKAS account. This is in accordance with the statement of the head of planning of SMK N 2 Depok in implementing the regulation of the Minister of Education and Culture Number 63 of 2022. If it has been done in accordance with these regulations, it has a good impact on teachers, school committees, students of SMK N 2 Depok. In addition, it is able to increase a sense of trust for the community and improve the quality of schools. Second, accountability is discussed further in this study. because BOS funds must be accounted to the central government and local governments as funders.

Thus, this study researchers want to further examine the implementation of transparency and accountability based on the principles of managing school operational assistance funds as seen from the Technical Guidelines for the Use of BOS Funds No. 63 of 2022. It is hoped that this research can provide benefits for SMK N 2 Depok in order to create accountability and transparency in managing BOS funds.

2. Theoretical Foundation

2.1 Transparency

Transparency can be interpreted as openness in carrying out the decision-making process and submitting material and relevant information related to the company (Batubara & Nasution, 2022). Transparency means open, which indicates that the management of BOS funds must be open to all interested parties. Being open can provide benefits to schools to know that schools have managed BOS well, with transparency and BOS management can be carried out in a controlled manner and there will be no misappropriation or embezzlement of school funds (Yunita & Perdanawati, 2020). There are five standards for the purpose of transparency in budgeting. First, it provides public information about budget policies. Second, create an

easily accessible budget document. Third, submit accountability reports on time. Fourth, accommodating the voice and proposal of the people. Fifth, provide a public information system. The existence of transparency has important benefits such as preventing corruption, strengthening trust in the government's commitment in setting certain policies, strengthening social unity through public trust in the government, facilitating.

2.2 Accountability

Accountability for the performance of government agencies is the obligation to provide accountability or answer every action or activity that has been carried out by a person / legal entity / leader of an organization to parties who have the right or authority to ask for information or accountability. The benefits of accountability are ensuring public trust, creating information disclosure, and improving a conducive working atmosphere (Marinah, et al. 2023). Accountability in this study means a form of accountability for the use of BOS funds obtained by schools as one of the financial sources, namely from the RKAS program which is a fund that will be used for activities in schools so that there needs to be accountability from BOS fund managers in accordance with the established planning. If the school has carried out accountability in accordance with the plan such as spending finances in accordance with the needs of the school.

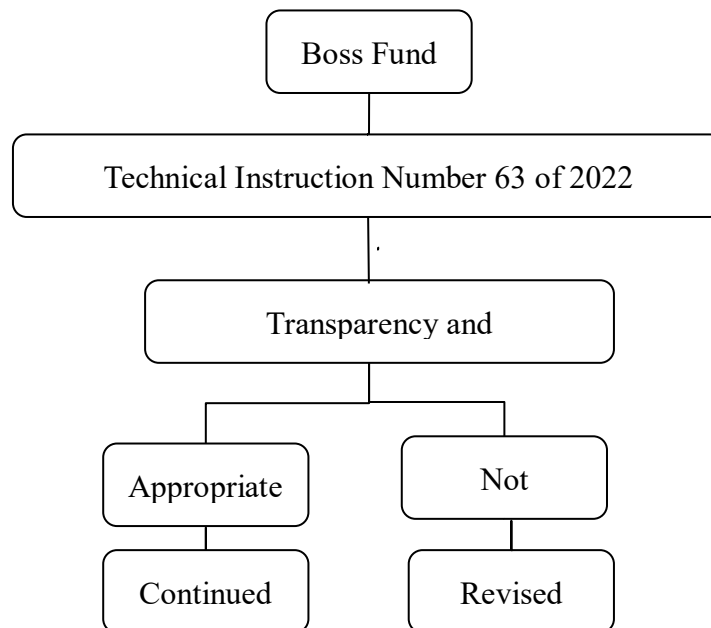
2.3 School Operational Assistance Fund (BOS)

The School Operational Assistance Program (BOS) is a government effort that allocates funds to cover the operational costs of basic education units. The School Operational Assistance Program (BOS) is a government effort that allocates funds to cover the operational costs of basic education units, with the main objective of supporting the implementation of compulsory education programs. The BOS program is designed to reduce the financial burden on parents involved in financing education, especially in the context of 9-year compulsory education programs that have high quality standards. Another purpose of the BOS Fund is to assist in financing school operational activities, reducing the cost burden that must be borne by students, and increasing the ease of access and quality of learning for students (Dinata, et al. 2023). In addition, according to the Regulation of the Minister of National Education (Permendiknas) No. 69 which has been issued since 2009, School Operational Assistance (BOS) is basically a program.

3. Research Methods

This research is a qualitative research that aims to analyze the implementation of transparency and accountability of BOS fund management at SMK N 2 Depok. The analysis is carried out by comparing the results of the implementation of transparency and accountability with applicable regulations. The resource persons for this research were the Head of Budget User and Head of Administration (KTU). Data collection techniques with interviews. Furthermore, data analysis techniques are carried out using the steps of Miles, Huberman and Saldana (2014) including data reduction carried out in the form of analysis sharpening, classifying, directing, discarding unnecessary data, and organizing data so that final conclusions can be drawn and verified, presenting data struggling to find meaningful patterns and provide possibilities draw conclusions and draw conclusions. From this research, information will be obtained regarding the implementation of accountability and transparency in the management of BOS funds at SMK N 2 Depok, then evaluated whether the results are appropriate or not in accordance with Technical Directive Number 63 of 2022. If the research results are appropriate, the management of BOS funds can be continued. However, if it is not appropriate, it is necessary to revise the implementation of accountability and transparency of BOS fund management that has been implemented at SMK N 2 Depok. Based on the

description above, here is the framework used for guidance in analyzing data according to the guidance of Miles, Huberman and Saldana (2014):



4. Results and Discussion

4.1 Application of Accountability Principles for School Operational Assistance Fund Management (BOS) SMK N 2 Depok

The BOS Fund is one form of the government's efforts to support the implementation of education. Therefore, schools have the responsibility to manage BOS funds well, in accordance with the management standards set by the government. In achieving this, the principle of accountability must be applied. The implementation of BOS fund management regulations is based on a circular letter from the Governor of the Special Region of Yogyakarta. The regulation contains the elaboration of the regional budget for Fiscal Year 2023, such as price standards and others. This is supported by the statement of the source:

"SMK N 2 Depok has used the latest regulations" (Slamet Wijono, Planner, Tuesday, November 14, 2023_AK2)

In managing BOS funds from the government, SMK N 2 Depok formed a team specifically responsible for managing BOS funds. This is supported by the statement of the source:

"This team consists of the principal, as the person in charge of budget users, treasurer, teachers and school committee (Slamet Wijono, Planner" Tuesday 14 November 2023_AK 4).

In preparing the BOS fund budget, the team that has been formed conducts meetings to plan school needs for one year. This is supported by the statement of the source:

"The BOS team gathered study program heads from 13 different majors such as majors in machinery, chemistry, mining, and others to prepare the required budget plan" (Slamet Wijono, Planner, Tuesday, 14 November_AK7).

Through the preparation that has been carried out by the BOS team and the heads of study programs, the next step is to allocate these funds in accordance with the planned budget. This is supported by the statement of the source:

"So, the BOS fund budget is used for building maintenance, extracurricular activities and teacher service trips" (Sriasih, KTU, Friday, November 17, 2023_AK2).

In the form of accountability in the use of BOS funds, the school makes a report that will be sent to the Education Office and Inspectorate through the ARKAS system. This is supported by the statement of the source

"In addition, the school also holds monthly meetings with teachers and school committees and to convey the realization of the budget that has been used" (Sriasih, KTU, Friday, November 17, 2023_AK3).

The form of activities carried out by SMK N 2 Depok is in accordance with Permendikbudristek Number 63 of 2022. Based on the results of the elaboration that has been carried out, it can be concluded that the implementation of accountability in the management of BOS funds at SMK N 2 Depok has gone well.

4.2 Application of the Principle of Transparency in the Management of School Operational Assistance Funds (BOS) SMK N 2 Depok

Financial openness in educational institutions is very important to build trust and get support from parents, the community, and the government in running various educational programs in schools. The management of BOS funds at SMK N 2 Depok must follow the regulation of technical guidance Number 63 of 2022 Article 3 related to transparency, namely the management of funds is managed openly and accommodates the aspirations of stakeholders in accordance with the needs of the education unit. This is supported by the statement of the source:

"Transparency regarding the use of BOS funds needs to be done with the aim of the government and the public knowing the use of these funds" (Slamet Wijono, Planner, Tuesday, November 14, 2023_TR8).

The implementation of transparency at SMK N 2 Depok begins by recording the needs needed by the school in one current period. The distribution of data collection needs at SMK N 2 Depok is divided into two periods, namely the first period starting from January-June and the second period from July-December. This data collection is carried out by the BOS team and the heads of study programs. Transparency reporting at SMK N 2 Depok can be realized through the submission of information on the use of BOS funds through socialization to parents/guardians, the school committee, and through the school's ARKAS account. Based on the results of the elaboration that has been carried out, it can be concluded that the implementation of transparency in the management of BOS funds at SMK N 2 Depok has gone well.

5. Conclusion

Through the description of the implementation of transparency and accountability at SMK N 2 Depok, the management of BOS funds has been carried out well. This can be seen from the process of planning, implementing, and reporting carried out openly and responsibly. This disclosure was implemented by SMK N 2 Depok by providing information on the

realization of the use of BOS funds. In addition, accountability is applied by reporting regularly to the Education Office, the Inspectorate, teachers, and school committees.

6. Suggestion

From the results of the research, researchers suggested that SMK N 2 Depok should further improve the application of the principles of transparency and accountability in managing BOS funds so that the credibility of SMK N 2 Depok School is more qualified and qualified so that the disbursement of BOS funds for the next year can be accepted.

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