

Good Governance Evaluation in School Operational Funding (BOS)

(Case Study in an Extraordinary Primary School in the Office of Education Banjarmasin City)

1st Karlina¹
karlinahelwa79@gmail.com¹

Accounting Department, Sari Mulia University

Abstract. This study aims to evaluate the process of managing and evaluating three main principles of good governance. Accountability, transparency and participatory in the management of BOS in the Outstanding Primary School (SDLB) in the city of Banjarmasin. This research is a descriptive case study approach with interviews and questionnaires. The results shows that there are constraints and problems in the implementation of the BOS program at schools in cities Banjarmasin, the late disbursement of funds and limited human resources. According to the results of the questionnaire, the level of accountability and transparency BOS at schools in cities Banjarmasin on average are going pretty well, although there is one SDLB that are below average overall. According to the result of the interviews, participation of parents and committee SDLB is still less active. The main cause of not achieving an accountable and transparent management is a factors limited human resources and less than adequate facilities.

Keywords: Good Governance, Accountability, Transparency and Participatory

1 Introduction

The government in terms of realizing quality education for ordinary and extraordinary children in particular, has formed one of the programs oriented in the form of significant basic education funding from the State Budget (APBN) funding source. The program is School Operational Assistance (BOS). The BOS program is intended to reduce the burden on the poor in financing education, equity and expanding access and to improve the quality of education in the context of compulsory nine-year basic education.

The funding source for the BOS program itself comes not only from the National Budget but also from the Regional Budget. Article 3 and 5 Government Regulation of the Minister of Home Affairs of the Republic of Indonesia No. 62 of 2011 concerning guidelines for the management of School Operational Assistance (BOS) states that, "BOS revenues and expenditures are budgeted in the Provincial APBD each fiscal year based on allocations determined by the Government in accordance with statutory regulations". "BOS expenditure as referred to in Article 3, is budgeted in the APBD in the indirect expenditure group, type of

grant expenditure, object expenditure for grants to basic education units and details of objects for expenditure grants to regency / city basic education units regarding". The use of BOS funds in schools must be based on mutual agreements and decisions between the school BOS management team, the Teacher Board and the School Committee, which must be registered as a source of revenue in the RAPBS, in addition to funds obtained from the local government or other legitimate sources.

The facts that occur in the field since the launch of the BOS Program in July 2005, show that BOS has not been able to meet the expectations of the public to enjoy free basic education. Funds provided by the Government are in fact not small and tend to continue to grow. This is because the BOS fund socialization has not been done well, besides that there are deviations in the BOS funds that have occurred in several regions in Indonesia. Deviations occur because of parents' ignorance about BOS. This lack of information was used by schools to collect fees from students who could actually be covered by BOS. The preparation of the BOS use plan submitted by the school does not include the guardians of students and is not included in the School Revenue and Expenditure Budget Plan (RAPBS), many parents do not know about BOS and its use, at the elementary or junior high school level and its equivalents, fees before and after and after BOS funds remain widespread. Whereas logically, the additional budget can at least make the cost of running schools cheaper (Wiguna 2008).

Looking at the facts that occur in the field that there are still problems related to the BOS funds, so it should be noted how the management of these funds is in accordance with the principles of good governance applied to public sector organizations. The government in this case needs to improve or improve the 3 (three) main principles related to BOS funds. The 3 (three) principles are accountability, transparency, and participatory. This agrees with the statement made by senior ICW researcher, Febri Hendri, during a dialogue with Didik Suhardi, Director of the Middle School Director General of the Ministry of Education and Culture at the Ministry of National Education Office, Monday (6/12/2010), obtained from edukasi.kompas.com, namely: "The Ministry of National Education needs to improve the policies and mechanisms for managing BOS funds related to the aspects of transparency, accountability and participation of residents and parents in their management.

"The involvement or participation of committees or parents is considered very important in the management of BOS funds. Involvement is related to the school BOS Management Team.

This is in accordance with Permendikbud No. 76 of 2012 concerning the 2013 BOS Technical Guidelines in Chapter III that the school BOS Management Team consists of the Principal as the person in charge, the BOS Treasurer and representatives of 1 (one) representative of the parents of students outside the school committee as members. The other side that also needs to be considered is the ability of the school in its responsibility to present reports in accordance with what is realized. This ability can be seen in terms of accountability in good governance, and transparency must also be clear, both from the delivery, availability of communication access for internal parties or parents of students to obtain information.

The Banjarmasin City Education Office as the City / Regency BOS Management Team considers that there is a need for research related to the BOS Program that is specifically for the SDLB level. Based on literature review, BOS program research for the SDLB level is very minimal. Most of the research conducted is at the public level such as public elementary schools or public junior high schools, while for SDLB schools both public and private have never been done in the city of Banjarmasin.

Previous research related to the principle of good governance, namely research related to accountability and transparency, such as Waldy (2012) and Desi (2008). Other studies add to

the study in terms of effectiveness such as Arfah (2012) and Erwantosi (2010), while this study adds to review the participatory principle in the management of BOS funds in SDLB. This research is a form of development of research conducted by Waldy (2012).

This study aims to analyze and describe how accountability and transparency in reporting the use of School Operational Assistance (BOS) funds and the level of participation of parents and committees related to BOS funds in SDLB in Banjarmasin City. If this goal is achieved, it is expected to provide benefits both theoretically and practically. Theoretically expected to be useful in the development of science and the application of scientific disciplines related to accountability, transparency and participation in public sector accounting. While practically it is expected to be useful as input for related parties such as BOS fund management policy makers, BOS management teams, and other stakeholders.

Regarding good governance, the government as a public sector organization should be able to become a media in overcoming the gap between public expectations or social needs and the public services they provide. Government organizations are public service delivery systems for the public. The dynamics of a society that continues to move requires the readiness of the state bureaucracy in order to realize a state administration that is able to support the smooth and integrated implementation of the tasks and functions of government administration and development, urging the implementation of the principles of good governance. Accountability, transparency and participation are the 3 main principles of good governance mentioned according to the UNDP (United Nations Development Program).

Accountability according to UNDP contains that decision makers in government, the private sector and the community (civil society) are accountable to the public and stakeholder institutions. Accountability according to the National Development Planning Agency (2003) states that accountability is the key of all the principles that characterize good governance. This principle requires two things: the ability to answer (answerability), and the consequences (consequences). The first component is related to the demands for the authorities to periodically answer each question related to how they use their authority, where resources have been used, and what has been achieved using these resources.

Transparency according to UNDP states that transparency is built on the basis of freedom of information flow relating to the public interest directly that can be obtained by those who need it. The principle of transparency is also mentioned by the National Development Planning Agency (2003) that transparency is a principle that guarantees access or freedom for everyone to obtain information about governance, namely information about policies, the process of making and implementing them, and the results that can be achieved. The principle of transparency has two aspects, namely public communication by the government, and the people's right to access information. Both will be very difficult to do if the government does not handle its performance well. Good performance management is the starting point for transparency.

Participation according to UNDP stated that participation is built on the basis of freedom of association and speaking and participating constructively. Participation is the principle that everyone has the right to be involved in decision making in every governmental activity. Involvement in decision making can be done directly or indirectly.

2 RESEARCH METHOD

This research is a descriptive research. Generally, in descriptive research, the data analyzed is not to accept or reject hypotheses (if any), but rather the results of the analysis in

the form of descriptions of observed symptoms, which do not always have to be in the form of numbers or coefficients between variables (Subana, 2005). The approach used in this research is a case study. Case studies are studies of specific cases or units of analysis.

The object of this research is the SDLB Private and State Recipient of the National Budget BOS funds in the Banjarmasin City Education Office. 6 (six) SDLB Public and Private SDLBs are listed, as follows:

1. SDLB B / C Dharma Wanita Persatuan
2. SDLB B / C Paramitha Graha
3. SDLB Harapan Harapan Inclusions
4. SDLB YPLB Banjarmasin
5. SDLB Plus Madana Dun Yes
6. SDLB Pelambuan State

Data collection was carried out by interview and respondents' requests for questionnaires (29 questions) to be conducted by the SDLB BOS Management Team at each SDLB which included:

1. Head of SDLB
2. BOS treasurer at SDLB
3. SDLB Committee / Teacher Council (2 people)
4. Parents of students (2 people)

This research has covered all SDLB registered in Banjarmasin City, so it does not use the sampling method, but rather the census method. Informants and respondents in this study amounted to 24 people from 6 SDLBs while for additional informants the participation interview also came from SDLB parents' representatives in Banjarmasin, both public and private. Overall, to assess the accountability and transparency of each SDLB, it is measured by the average score of all respondents' responses to all statements. The average score range is in the following ranges:

Average score of 1: very unaccountable, not very transparent

Average score 2 : not accountable, not transparent

Average score 3 : accountable, transparent

Average score of 4: very accountable, very transparent

Whereas the level of participation was examined through in-depth interviews with relevant informants.

3 RESEARCH RESULTS

The results of the study are based on interviews and tabulations of the questionnaire distributed to the research object. The answers to the questions in the questionnaire illustrate the condition of SDLB-SDLB recipients of BOS funds which are then supported by selected informants and linked in relation to the theory used to measure the level of accountability and transparency of BOS funds. The description of the level of participation is traced through in-depth interviews with relevant informants and then links with the theory used.

The results of the research through interviews on the process of managing BOS funds at SDLB in Banjarmasin showed that there were several obstacles and obstacles in the process of SDLB financial management specifically to BOS funds. First, the delay in the period from the allocation to the disbursement of BOS funds in certain quarters. This also relates to the late reporting of each SDLB at the end of the reporting period, especially for Private SDLB.

Second, the limited human resources implementing the BOS program, especially private SDLB. The average of 5 private SDLBs explained that in carrying out the quarterly reporting of BOS accountability, it was experiencing difficulties due to the mismatch of disbursement and reporting time

The level of accountability and transparency in each SDLB (Special Elementary School) in the city of Banjarmasin is shown from the average score through the tabulation of the questionnaire for each question item. Complete can be seen in the summary tables the average score of the respondents' answers as follows:

Table 1. Summary of the Average Score score Accountability Measurement of Respondents' Answers

No	Butir Pernyataan	1	2	3	4	5	6	Rata-rata
		SDLB B/C Dharma Wanita	SDLB B/C Paramitha Graha	SDLB YPLB Banjarmasin	SDLB Harapan Bunda	SDLB Plus Madana Dun Ya	SDLB Negeri Pelambuan	
1	Penyusunan Anggaran untuk dana BOS pada awal tahun pelajaran	3,5	3,3	3	4	3	4	3,36
2	Inventarisasi sumber dana yang sah sebelum menyusun anggaran dana BOS	3	3,3	3,5	4	2,3	4	3,22
3	Penyusunan Skala prioritas kebutuhan sebelum menyusun anggaran dana BOS	3	3,5	3,5	4	3	3	3,4
4	Keterlibatan guru dan penjaga dalam penyusunan anggaran dana BOS	3,3	3	3	3	2,5	3	2,96
5	Keterlibatan komite madrasah dalam penyusunan anggaran dana BOS	3	3,5	3	3	3	3	3,1
6	Keterlibatan orangtua siswa dalam pembahasan konsep anggaran dana BOS	2,5	3	3	3	3	3	2,9
7	Penganggaran komponen yang ditentukan dalam Juklak BOS	2,5	2,5	3	3	2,3	3	2,66
8	Penggunaan pertimbangan ekonomis dalam penentuan alokasi bagi setiap item belanja	3,3	4	3,5	3	3,3	4	3,42
9	Kesempatan bagi para pihak yang menginginkan dilakukannya verifikasi atas pertanggungjawaban dana BOS	2,5	3,7	3,5	4	2	3	3,14
10	Tanggapan dan tindak lanjut madrasah atas keluhan dan saran dari siswa, orang tua siswa, dan pihak lainnya terkait dengan laporan dana BOS	3	3,5	3,3	4	3,3	4	3,42

11	Dana BOS telah dipergunakan dengan ketentuan dan kebutuhan	3,5	3,5	3,5	3	3,3	4	3,36
	<i>Rata-rata skor butir pengukuran Akuntabilitas</i>	3,01	3,35	3,25	3,45	2,82	3,45	3,18

Sumber: Diolah peneliti, Tabulasi Jawaban Kuesioner

Table 2. Summary of Average Values of Transparency Measurement items from Respondents' Answers

No.	Butir Pernyataan	1	2	3	4	5	6	Rata-rata
		SDLB B/C Dharma Wanita	SDLB B/C Paramitha Graha	SDLB YPLB Banjarmasin	SDLB Harapan Bunda	SDLB Plus Madana Dun Ya	SDLB Negeri Pelambuan	
15	Ketersediaan media penyampaian informasi dana BOS dan penggunaannya	3,3	3,5	3,5	3	3,3	4	3,32
16	Ketersediaan kotak saran/kotak pengaduan	3	3,7	3,5	3	3,3	3	3,3
17	Tindak lanjut atas pengaduan dan saran dari masyarakat	2,8	3	3	3	3	3	2,96
18	Kepuasan para pihak terkait atas transparansi pengelolaan	2,5	3	2	3	2	3	2,5
19	Intensitas komunikasi dalam pengambilan keputusan berkaitan dana BOS	2,5	2,5	2,5	2,5	3	4	2,6
20	Tingkat transparansi pengelolaan dan pelaporan dana BOS secara umum	3,8	3,3	3,5	3	3,3	3	3,38
25	Informasi yang disajikan dalam rencana anggaran dan laporan pertanggungjawaban dana BOS	3,3	3,25	3,25	2	4	4	3,16
26	Tujuan penyampaian laporan SDLB kepada pihak terkait	3,8	3,5	3,25	3	3	4	3,31
27	Disiplin waktu penyampaian laporan dana BOS	4	3	3,5	4	3,75	3	3,65
	<i>Rata-rata skor butir pengukuran Transparansi</i>	3,22	3,19	3,11	2,94	3,18	3,44	3,13

Sumber: Diolah peneliti, Tabulasi Jawaban Kuesioner

Table 3. Summary of Average scores in Accountability and Transparency scores

KATEGORI	Butir Pernyataan	1	2	3	4	5	6	Rata-rata
		SDLB B/C Dharma Wanita	SDLB B/C Paramitha Graha	SDLB YPLB	SDLB Harapan Bunda	SDLB Plus Madana Dun Ya	SDLB Negeri Pelambuan	
AKUNTABILITAS	1	3,5	3,3	3	4	3	4	3,46
	2	3	3,3	3,5	4	2,3	4	3,35
	3	3	3,5	3,5	4	3	3	3,33
	4	3,3	3	3	3	2,5	3	2,97
	5	3	3,5	3	3	3	3	3,08
	6	2,5	3	3	3	3	3	2,91
	7	2,5	2,5	3	3	2,3	3	2,71
	8	3,3	4	3,5	3	3,3	4	3,51
	9	2,5	3,7	3,5	4	2	3	3,11
	10	3	3,5	3,3	4	3,3	4	3,51
	11	3,5	3,5	3,5	3	3,3	4	3,46
TRANSPARANSI	15	3,3	3,5	3,5	3	3,3	4	3,43
	16	3	3,7	3,5	3	3,3	3	3,25
	17	2,8	3	3	3	3	3	2,97
	18	2,5	3	2	3	2	3	2,58
	19	2,5	2,5	2,5	2,5	3	4	2,83
	20	3,8	3,3	3,5	3	3,3	3	3,31
	25	3,3	3,25	3,25	2	4	4	3,3
26	3,8	3,5	3,25	3	3	4	3,42	
27	4	3	3,5	4	3,75	3	3,54	
		3,11	3,28	3,19	3,23	2,98	3,45	3,21

The accountability of the management of BOS funds at SDLB in Banjarmasin City has on average been running well as indicated by an average value of 3.18 on a scale of 1-4, compliance with implementing regulations has been tried as much as possible according to technical guidelines prepared by the central government, although based on the results of the study there is still 1 (one) SDLB which has a level of accountability to interested parties is still not good enough seen from the average score below 3.00. Transparency in the management of BOS funds at SDLB in the city of Banjarmasin to interested parties on average is quite good, this statement is based on an average score of 3.13 although there is still 1 (one) SDLB which has an average value below value of 3.00. The implementation of BOS program socialization to students' parents has not been able to be maximized by SDLB. Accountability and transparency show an average score of 3.21 and there is still 1 (one) SDLB which still has an average score below 3.00 namely SDLB Plus Madana Dun, yes. These results are relevant to the search results through interviews, namely the SDLB still requires better attention from internal and external parties, especially the City of Banjarmasin Education Office. These results provide a statement that it can be concluded that the overall level of accountability and transparency in SDLB in the city of Banjarmasin has been carried out quite accountably and transparently, but still requires attention to the obstacles and obstacles in the process.

Evaluation of the level of community participation, especially on students' parents and committees on the management of BOS funds, was carried out through in-depth interviews. Based on the list of statements in the interview guide. The evaluation examined focused on the form, barriers to participation as well as efforts to overcome barriers to participation in the management of BOS funds in SDLB Banjarmasin. Based on the interview results, it was revealed that there are still SDLBs who have limited forms of participation only in the participation of committees or parents in meetings related to the BOS program conducted by SDLBs.

In the other 3 (three) SDLBs namely Harapan Bunda Inclusion SDLB, Plus Madana Dun Ya and YPLB. The participation of the committee and parents of students is not limited to participation in meetings. But in the form of providing criticism or suggestions that are useful for SDLB related to the management of BOS funds which are delivered not only at meetings but at other times such as during student breaks or at other school activities. Parents and committees also participated in the form of financial support to cover school needs due to delays in disbursing BOS funds which certainly felt very helpful to the school. Especially felt beneficial for YPLB SDLB which is a SDLB established from a non-profit foundation formed from the wishes of SDLB teachers who want to provide proper education to children with special needs. Based on the interview results obtained.

The factors that hampered community participation, especially the committee and parents of SDLB students in the city of Banjarmasin in the management of BOS funds, were caused by the lack of parents' awareness of the importance of education. Then the lack of parents' understanding of the BOS program or BOS fund management mechanism. There is an opinion that only schools have the responsibility of managing BOS funds. Busyness of parents who on average have jobs as entrepreneurs and civil servants so that they do not have much time to get involved in school activities including with regard to managing BOS funds, except for parents who have the work of housewives who have more time, and the existence of foundation policies which limits the participation of parents or committees.

The efforts made by the SDLB to overcome these obstacles were first, inviting parents of students and the SDLB committee to attend the meeting at a certain time. The meeting discussed about the BOS program and about the management of BOS. For example the BOS fund budgeting meeting. Second, establish good communication with parents of students and committees. The communication is carried out at informal times. For example, inviting parents and committees to gather during school breaks to ask for input related to the BOS program. Third, provide an understanding of the BOS program or the mechanism for managing BOS funds to the community, especially parents of students. Explain that the responsibility of education is not only on the school but also the community.

4 Conclusion

Based on the results of the research and discussion, several conclusions can be made, namely as follows:

1. Evaluation results on the management of BOS funds at the Banjarmasin SDLB revealed the obstacles and constraints, especially on the delay in the time period from allocating to disbursing BOS funds in certain quarters. As a result, this has an effect on late reporting. Especially for Private SDLB, 3 out of 5 SDLB states that sometimes experience delays in reporting the use of BOS funds. Another obstacle is the lack of competent workforce in

their fields and the treasury system of the SDLB BOS Management Team which is still not well managed.

2. The results of the evaluation of good governance include 3 main principles namely, accountability, transparency, and participation in BOS funds in SDLB Banjarmasin city explained as follows:
 - a. The accountability of the management of BOS funds at SDLB in the city of Banjarmasin on average has been running well, indicated by an average value of 3.18 on a scale of 1-4. Compliance with implementing regulations has been tried as much as possible in accordance with technical instructions prepared by the central government. Although based on the results of the study there is still 1 (one) SDLB which has a level of accountability below the average of 3.00. This is due to the lack of skilled workers and the lack of supporting facilities owned by some SDLBs. Lack of effective socialization, training and education to improve financial management for treasurers and better mechanisms related to BOS.
 - b. Transparency in the management of BOS funds at SDLB in the city of Banjarmasin to interested parties on average is quite good. This statement is based on an average score of 3.13, although 1 (one) SDLB still has an average value below 3.00. The socialization of the BOS program to parents of students has not been able to be optimized by SDLB, so parents of students still do not understand the BOS program.
 - c. Community participation in managing BOS funds at SDLB in Banjarmasin City is still less active. In 3 SDLB participation was only in the form of the participation of parents of students and committees at meetings related to the BOS program. The lack of community participation is hampered by the busy work of parents and committees, lack of understanding of the BOS program and the management mechanism of BOS, lack of awareness of the importance of education for ABK students. There is an assumption that the responsibility for managing BOS funds is only with the school. In addition, because of the foundation's policies that limit public participation.

References

- [1] Arfah, Sitti Rahmawati. Evaluasi Pemanfaatan Dana Bantuan Operasional Sekolah (BOS) pada Kegiatan Pembelajaran di SD Inpres Tamajene Kota Makassar. Tesis Program Pascasarjana Universitas Hasanuddin (2012).
- [2] Desi, Diyah Parwaita. Evaluasi Akuntabilitas dan Transparansi Pengelolaan Keuangan Sekolah, Studi Kasus Pengelolaan Keuangan SMP Negeri di Kabupaten Banyumas. Karya Akhir Program Magister Akuntansi Fakultas Ekonomi Universitas Indonesia (2008).
- [3] Direktorat Jenderal Pendidikan Dasar Kementerian Pendidikan dan Kebudayaan. Peraturan Menteri Pendidikan dan Kebudayaan Republik Indonesia Nomor 76 tahun 2012 Tentang Petunjuk Teknis Penggunaan dan Pertanggungjawaban Keuangan Dana Bantuan Operasional Sekolah Tahun Anggaran 2013. _____, 2011. Peraturan Menteri Dalam Negeri RI Nomor 62 tahun 2011 tentang Pedoman Pengelolaan Bantuan Operasional (BOS). Jakarta (2011).
- [4] Erwantosi. Analisis Efektifitas, Akuntabilitas dan Transparansi Bantuan Operasional Sekolah pada Sekolah Menengah Pertama di Kota Padang. Tesis Program Pascasarjana Universitas Andalas Padang (2010).

- [5] Krina, Loina Lalolo. Sekretariat *Good Public Governance* Badan Perencanaan dan Pembangunan Nasional. Indikator dan Alat Ukur Prinsip Akuntabilitas, Transparansi, dan Partisipasi. Jakarta (2003).
- [6] Menteri Keuangan Republik Indonesia. Peraturan Menteri Keuangan RI Nomor 201/PMK.07/2011 tentang Pedoman Umum dan Alokasi Bantuan Operasional Sekolah Tahun Anggaran 2012. Jakarta (2012).
- [7] Pemerintah Republik Indonesia. Undang-Undang Republik Indonesia No. 20 Tahun 2003 tentang Sistem Pendidikan Nasional, Jakarta (2003).
- [8] Ririh, Natalia. ICW: Kemdiknas Harus Ubah Kebijakan BOS. Diperoleh 14 November 2013 dari (<http://edukasi.kompas.com/read/2010/12/06/17003069>) (2010).
- [9] Subana dan Sudrajat. Dasar-dasar Penelitian Ilmiah. Bandung: Pustaka Setia (2005).
- [10] Waldy, Berri. Evaluasi Akuntabilitas dan Transparansi Dana Bantuan Operasional Sekolah (BOS) (Studi Kasus pada Madrasah Tsanawiyah Lingkungan Kementerian Agama Kota Palangka Raya, Kalimantan Tengah). Skripsi Universitas Lambung Mangkurat Banjarmasin (2012).
- [11] Wiguna. "ICW Temukan Penyimpangan BOS", Tempo Interaktif, 28 Oktober 2008, (<http://www.tempointeraktif.com>) (2008).