

Implementation of Accountability and Transparency in The Allocation of School Operational Assistance Funds (BOS) During Covid-19.

Nurul Asda Fatima¹, Haliah², Nirwana³

ARTICLE INFO

Keywords:

Accountability,
Transparency, School
Operational Assistance

How to cite:

Fatima, NA., Haliah,
Nirwana. (2022).
Implementation of
Accountability and
Transparency In The
Allocation of School
Operational Assistance
Funds (BOS) During
Covid-19.
Amsir Management Journal,
3(1), 19-28

DOI:

10.56341/amj.v3i1.121

ABSTRACT

UPT SD Negeri 191 Bubun Bia is one of the public schools that also received attention from BOS funds from the government. This study aimed to find out how to apply the principles of transparency and accountability in the management of BOS funds during the COVID-19 pandemic at UPT SD Negeri 191 Bubun Bia. This study uses qualitative methods with descriptive analysis and data collection techniques employing observation, interviews, and documentation. The distribution of BOS Funds is based on the total number of 104 students. The population in this study amounted to 218 people, with a sample using purposive sampling of as many as 9 people. The results showed that applying the principle of transparency at the UPT SD Negeri 191 Bubun Bia was transparent, as seen from the openness in preparing the RKAS. The benefits of this research are to provide mutual trust between various parties and the transparency of financial statements that can be accounted for.

Copyright © 2022 AMJ. All rights reserved.

1. Introduction

Accountability and transparency are 2 related parts; transparency is a form of freedom to obtain data, and Accountability regarding Accountability to the public for every activity that has been tried.⁴ Accountability and transparency are principles that need to be pursued and applied by schools as learning providers to realize good governance. To minimize and narrow the opportunity for deviations, it is, therefore, necessary to pay attention to the citizens and the government to take part in the planning and monitoring activities undertaken by learning institutions.

Education is an important thing for human life. To improve the quality of good human resources, the government helps support the quality of learning. However, the government is still faced with various problems in the world of education, such as the level of learning quality is not good enough, the dropout rate is still high, facilities or infrastructure inadequate, and the limited budget for learning. So that it is a form of effort from the government to produce quality learning by organizing the School Operational

¹ Faculty of Economics and Business Hasanuddin University, Makassar. Email :nurulasda13@gmail.com

² Faculty of Economics and Business Hasanuddin University, Makassar. Email :haliah@fe.unhas.ac.id

³ Faculty of Economics and Business Hasanuddin University, Makassar. Email :nirwana_ni@yahoo.com

⁴ Mardiasmo. (2002). *Public Sector Accounting*. Yogyakarta: Publisher Andi Yogyakarta

Assistance (BOS) program, the BOS funds provided by the government aim to ease the burden on citizens of learning financing in the context of equal distribution of learning, they must study for 9 years.⁵

Based on Permendikbud No. 1 of 2018, the Push for School Operational Assistance (BOS) is educational support in the form of funds given to schools for non-individual interests. BOS funds are given according to the number of students each school has. Currently, BOS funds are divided into 2, namely BOS from the central government and BOS funds from regional governments. There is also the purpose of the School Operational Assistance (BOS) program, which is to release tuition fees for students who cannot afford it and make it easier for other students so that they get better quality learning services until they graduate in the context of completing 9 years of learning. The target of the BOS program is all elementary, secondary, and High schools, both state and private provinces throughout Indonesia, which already have a National School Principal Number (NPSL) and have been recorded in the Data Pokok Pendidikan (DAPODIK) System. Permendikbud No. 6 of 2021 tentang juknis BOS as signs for managing BOS funds. Many schools still do not report the use of BOS funds to the community and the Education Office. And also, in the management of BOS funds, there are still discrepancies with the regulations made: BOS funds are only processed by the principal and treasurer without involving the school committee and the community.⁶

In the era of Corona Virus or COVID-19 in 2020, almost all units or fields are affected by the outbreak. Likewise, in education which causes education to be dismissed. All learning activities, to run well, must use distance learning or online/online (in the network). The government acts through the School Operational Assistance (BOS) fund to determine the COVID-19 emergency status⁷ and can provide facilities for online implementation for the smooth running of education. Ministry of Education and Culture (Kemendikbud) related to the management of School Operational Assistance (BOS) attached the technical instructions (Juknis) of BOS. This Permendikbud encourages the strengthening of education financial management, namely increasing accountability and transparency of educational learning so that there is an improvement in the quality of education spending⁸.

UPT SD Negeri 191 Bubun Bia is one of the elementary schools that also received attention from School Operational Assistance (BOS) funds from the government. It is hoped that during the COVID-19 pandemic, the BOS funds will be useful for students. In managing BOS funds, they should be able to apply the principles of Accountability and transparency. To avoid misappropriation of BOS Funds, schools must be able to use these two principles. This research aims to find out how to use the principles of Accountability and transparency in the management of School Operational Assistance (BOS) funds at UPT SD Negeri 191 Bubun Bia.

2. Theoretical Review

2.1. Accountability

Accountability is the legal and moral obligation of individuals, companies or organizations to clarify the use of equipment, money, or authority handed over by third parties as a responsibility to interest owners and beneficiaries. Accountability is the condition of a person judged by others because of the quality of work in completing the goals for which he is responsible.⁹ That accountability in the management of education financing in schools means that the use of school fees can be accounted for according to a predetermined plan.¹⁰ Accountable financial management can make the school get positive values from the community, and the government educational accountability is the ability of schools to be responsible to the public for everything regarding the performance that has been implemented.¹¹

The purpose of Education Accountability is to create public trust in schools. High public trust in schools can encourage higher participation in school management. Schools will be considered agents and even sources of community change. School administrators must understand that they must account for the results of their work to the public to encourage higher trust and participation. The benefits of Educational

⁵ Lihat Undang-Undang Nomor 20 Tahun 2003 tentang Sistem Pendidikan Nasional

⁶ Mujiono. 2017. "Analysis of Accountability and Transparency in the Management of School Operational Assistance (Bos)." Journal of Management Science. Vol.4 No.1.

⁷ Permendikbud No. 19 tahun 2020 tentang Petunjuk Teknis Bantuan Operasional Sekolah masa penetapan status Kedaruratan Kesehatan masyarakat Covid-19

⁸ Permendikbud No. 8 tahun 2020 tentang Petunjuk Teknis Bantuan Operasional Sekolah

⁹ Minarti, Sri. (2011). *School-Based Management Manages Educational Institutions Independently*. Yogyakarta: Ar-Ruzz

¹⁰ Sulfiati, F., Alam, A. S., & Irwan, A. L. (2010). *Akuntabilitas Pengelolaan Dana Bantuan Operasional Sekolah (BOS) dalam Penyelenggaraan Pendidikan di Kabupaten Sinjai*. Jurnal Administrasi Dan Kebijakan Kesehatan Indonesia, 3(2), 113-122.

¹¹ Mahmudi (2015). *Manajemen Kinerja Sektor Publik* Edisi kedua. Yogyakarta: BPFY-Yogyakarta

Accountability can limit the space for changes, repetition, and revision of plans. Each school must have a financial budget plan that can be directly accounted for, which is contained in the RKAS (School Activity and Budget Plan); this is a one-year program or activity budget and funding plan that is received and managed directly by the school. Schools will be considered agents and even sources of community change. School administrators must understand that they must account for the results of their work to the public to encourage higher trust and participation.

The benefits of Educational Accountability can limit the space for changes, repetition, and revision of plans. Each school must have a financial budget plan that can be directly accounted for, which is contained in the RKAS (School Activity and Budget Plan); this is a one-year program or activity budget and funding plan that is received and managed directly by the school. Schools will be considered agents and even sources of community change. School administrators must understand that they must account for the results of their work to the public to encourage higher trust and participation.

The benefits of Educational Accountability can limit the space for changes, repetition, and revision of plans. Each school must have a financial budget plan that can be directly accounted for, which is contained in the RKAS (School Activity and Budget Plan); this is a one-year program or activity budget and funding plan that is received and managed directly by the school. School administrators must understand that they must account for the results of their work to the public to encourage higher trust and participation. The benefits of Educational Accountability can limit the space for changes, repetition, and revision of plans. Each school must have a financial budget plan that can be directly accounted for, which is contained in the RKAS (School Activity and Budget Plan); this is a one-year program or activity budget and funding plan that is received and managed directly by the school. School administrators must understand that they must account for the results of their work to the public to encourage higher trust and participation.

The benefits of Educational Accountability can limit the space for changes, repetition, and revision of plans. Each school must have a financial budget plan that can be directly accounted for, which is contained in the RKAS (School Activity and Budget Plan); this is a one-year program or activity budget and funding plan that is received and managed directly by the school.

2.2. Transparency

Transparency means the Government's openness in providing information related to public resource management activities to parties who need information. There are 5 criteria for transparency in budget preparation, namely:

- 1) Availability of budget policy announcements;
- 2) Availability of budget documents and easy access;
- 3) Availability of timely accountability reports;
- 4) Accommodating proposals/voices of the people;
- 5) Availability of a system for providing information to the public.¹²

Some of the important benefits of transparency include the following:

- 1) Preventing corruption;
- 2) Increasing trust in the Government's commitment to decide certain policies;
- 3) Strengthening social cohesion because public confidence in the Government will be formed;
- 4) It is easier to identify the weaknesses and strengths of approaches;
- 5) Increase accountability in Government so that the public will be better able to measure government performance.

he benefits of transparency can create mutual trust between the Government, the community, parents, and residents around the school by providing information and ensuring the ease of obtaining accurate and adequate information.¹³ Efforts that need to be made by schools in increasing transparency are preparing clear policies on how to receive news, forms of communication that can be accessed by the public or records of confidential information, how to receive news, and complaints procedures if the information does not reach the masses. To get this information, the school appointed one of its members as the BOS Treasurer to plan, create and implement the budget received from the Government.

¹² Mardiasmo. (2018). Public sector accounting. Yogyakarta: Publisher Andi Yogyakarta.

¹³ Minarti, Sri. (2011). *School-Based Management Manages Educational Institutions Independently*. Yogyakarta: Ar-Ruzz.

2.3. School Operational Assistance Fund (BOS)

School Operational Assistance, in the future abbreviated as BOS, is a Central Government program to provide funding for non-personal operating costs for primary and secondary education units, both public and private, where the amount of school operational assistance funds received by schools is calculated based on the number of students in each school multiplied by the unit cost. (Unit cost) assistance. With the School Operational Assistance (BOS) fund, it is hoped that there will be no dropouts and the quality of education will increase. Basic Data System for Primary and Secondary Education, in the future, referred to as Dapodik, is a data collection system managed by the Ministry of Education and Culture that contains data on education units, students, educators and education personnel, and the substance of education whose data is sourced from primary and secondary education units which are continuously updated online. School Activity and Budget Plan, in the future abbreviated as RKAS, is a program/activity budget and funding plan for 1 (one) fiscal year, either strategic or routine, which is received and managed directly by the school. In Permendikbud No. 1 Tahun 2018 tentang juknis BOS.

Technical School Operational Assistance is mentioned as the purpose of BOS, which is to help provide funding for non-school personnel operating costs. However, there are still some personnel financing that can still be paid from BOS funds, freeing school operating costs for elementary/junior high school/high school/vocational school students organized by the Central Government or local governments; c) easing the burden of school operating costs for elementary/junior high/ vocational/high school students organized by the community; and, waiving fees for students whose parents/guardians are unable to attend elementary/junior high/high school/vocational schools managed by the community, improving the quality of the learning process in schools. BOS targets are SD/SMP/ SMA/SMK organized by the Central Government under the management of the Ministry of Education and Culture, local governments.

BOS Unit Fees received by SD/MP/SMA/SMK are calculated based on the number of students in the school concerned, with the unit cost as follows: a. SD amounting to Rp. 900,000.00 (eight hundred thousand rupiah) per 1 (one) student per 1 (one) year; b. SMP, Rp. 1,000,000.00 (one million rupiah) per 1 (one) student per 1 (one) year. c. SMA and SMK in the amount of Rp. 1,40,000.00 (one million four hundred thousand rupiah) per 1 (one) student per 1 (one) year. BOS Management Using School-Based Management BOS is managed by SD/SMP/SMA/SMK by implementing School-Based Management (SBM), which provides freedom in planning, managing, and supervising programs tailored to school conditions and needs. The use of BOS is only to improve education services, and there is no intervention or deduction from any party. The management of BOS includes the Board of Teachers and the School Committee. Management of BOS using MBS must implement the following provisions:

- 1) Manage funds professionally by applying the principles of efficiency, effectiveness, accountability, and transparency;
- 2) Conduct an evaluation every year; and
- 3) Prepare the School Activity Plan and Budget (RKAS).

3. Research Methods

This research was conducted at UPT SD Negeri 191 Bubun Bia, located at Jalan Axis Baroko Tongko, Enrekang, South Sulawesi. The researcher chose this school to be the object of the study was that this school was one of the schools that also received attention from the government in the form of School Operational Assistance (BOS) funds. On the other hand, this school is also advanced, a school that has good quality so that it has become a favourite school in the Baroko sub-district. A population is an object or subject with the quantity and characteristics within the generalization set by the researcher to be studied and draw a conclusion.¹⁴ The population in this study can be described as follows¹⁵:

Table 1. List of Total Population at UPT SD Negeri 191 Bubun Bia

No.	Personnel of UPT SD Negeri 191 Bubun Bia	Amount
1.	Principal	1
2.	Teacher	8
3.	Committee Chair	1
4.	Student Guardian	104
5.	Student	104
	Amount	218

¹⁴Sugiyono. (2018). *Quantitative, Qualitative and R&D Approach*. Bandung: Alfabeta.

¹⁵ *Ibid*

Source: UPT SDN 191 Archives Bubun Bia

The sampling technique in this study is purposive sampling, which is a sampling technique with certain considerations¹⁶.

Table 2. List of Samples at UPT SD Negeri 191 Bubun Bia

No.	Personnel of UPT SD Negeri 191 Bubun Bia	Amount
1.	Principal	1
2.	School Treasurer	1
3.	Committee Chair	1
4.	Student Guardian	3
5.	Student	3
Amount		9

Source: UPT SDN 191 Archives Bubun Bia

For example, behaviour, perception, motivation, action and others. This qualitative descriptive study was used to describe the management of BOS funds in an accountability and transparency manner at UPT SD Negeri 191 Bubun Bia. Sources of data in this study are in the form of primary data and secondary data. Preliminary data comes from information directly encountered in the field, such as the results of interviews and direct observations at the UPT SD Negeri 191 Bubun Bia. Secondary data is obtained from a second party, and researchers do not directly receive this data from the research subject, such as documentation data and RKAS report data at UPT SD Negeri 191 Bubun Bia.

Data collection techniques used by researchers to obtain data by doing various ways including:

a. Observation

Observations are carried out directly in order to answer the formulation of the problem to be studied.

Table 3. Observation Grid

No.	Variable	Observation
1.	Application of the Principle of Accountability	a. View accountability reports b. Observing financial reports
2.	Application of the Transparency Principle	a. Observing how to implement transparency in schools b. Observing how to implement transparency in society

Source: Treasurer of UPT SD Negeri 191 Bubun Bia

b. Interview

Interviews conducted by the study were shown to the principal, school treasurer and guardians of students at UPT SD Negeri 191 Bubun Bia. The following is a grid of questions that will be given to informants, which can be seen in the following table.

Table 4. Interview Grid

No	Variable	lattice	Informant
1.	Application of the Principle of Accountability	a. BOS budget planning b. Use of BOS funds c. Accountability of BOS funds d. Archiving reports	Treasurer of UPT SD Negeri 191 Bubun Bia
2.	Application of the Principle of Transparency	a. BOS budget planning b. Use of BOS funds Publication of the use of BOS funds	Treasurer of UPT SD Negeri 191 Bubun Bia

Source: Treasurer of UPT SD Negeri 191 Bubun Bia

c. Documentation

Documentation is an initial data search to see a state or condition. Documentation is one method of collecting qualitative data by viewing or analyzing documents. The use of records in this research is to determine the management of BOS funds objectively. The documentation consists of:

¹⁶*Ibid*

Table 5. Types of Documents Required

No.	Document type	Source
1.	History, Vision and Mission, goals of UPT SD Negeri 191 Bubun Bia.	Archives of UPT SD Negeri 191 Bubun Bia
2.	BOS Fund Document	Treasurer
3.	RKAS Document	Treasurer
4.	BOS Fund Accountability Report	Treasurer
5.	Student Data	Archives of UPT SD Negeri 191 Bubun Bia

Source: School Data UPT SD Negeri 191 Bubun Bia

4. Results and Analysis

4.1. School Exposure

1. History of UPT SD Negeri 191 Bubun Bia

UPT SD Negeri 191 Bubun Bia was established on December 31, 2013, which was previously a distance school from UPT SD Negeri 98 Tongko, UPT SD Negeri 191 Bubun Bia, with an area of 1,812 m² located on Jl. Baroque Tongko Shaft. In terms of funding, the UPT SD Negeri 191 Bubun Bia has received adequate funding so that the Eight Education Standards can be met properly.

2. Vision and Mission of UPT SD Negeri 191 Bubun Bia

UPT SD Negeri 191 Bubun Bia's vision is to realise quality, environmentally friendly schools based on IMTAK and science and technology.

Mission:

- Improving the quality of educators through a forum for teacher professional development.
- Maximizing the use of teaching aids in each learning process.
- Improve character through all subjects.
- Increase 10K empowerment efforts.
- Establish harmonious cooperation between school members and the community through school committees,

3. Purpose of UPT SD Negeri 191 Bubun Bia

Referring to the school's vision and mission, the school's objectives in developing this education are as follows:

- They are creating students who believe in and fear God Almighty.
- It was making schools centres of learning that are active, creative, effective, and fun to produce graduates who excel and are highly competitive.
- Print students with basic knowledge, progress, and skills to continue to higher education levels.
- Realizing learning that applies a sense of love for the environment, culture, and homeland.
- We realize an environment-based school and a learning resource.

Table 6. Financial Data of BOS Funds

No.	Reception	
	Description	Amount
1.	School operational assistance Central BOSS 104 x Rp 900,000,-	IDR 93.600.000,-
Amount		IDR 93.600.000,-

Source: RKAS UPT SD Negeri 191 Bubun Bia Fiscal Year 2020

Based on table 6, the School Operational Assistance (BOS) fund at UPT SD Negeri 191 Bubun Bia is IDR 93,600,000.00 with details of the number of students 104 x IDR 900,000 per year in the 2020/2021 fiscal year. The person in charge of BOS funds at UPT SD Negeri 191 Bubun Bia is Tarsiah, S. Ag.

4.2. BOS Fund Planning

In general, the most important financial management process is planning. Planning is determining the things to be achieved in the future and the various stages needed to achieve these goals. Planning can also be interpreted as a coordinated activity to achieve certain goals within a certain period. There is a plan to determine the use of these funds properly and responsibly in receiving the BOS funds that schools receive. At UPT SD Negeri 191 Bubun Bia, in receiving BOS funds, financial planning is also required so

that the allocation of these funds follows government regulations and will later be used to advance the UPT SD Negeri 191 Bubun Bia.

Table 7. BOS Fund Planning

No.	Programs/Activities	Amount
1.	Shopping for Goods and Services	IDR 88,500,000
2.	Capital Expenditure	IDR 5,100,000
	Amount	Rp 93.600.000,-

Source: RKAS UPT SD Negeri 191 Bubun Bia.

4.3. Use of BOS Funds

School Operational Assistance (BOS) is assistance provided by the government to schools. With the aim of school operational activities, schools are no longer allowed to charge any fees to students. The School Operational Assistance Fund (BOS) provided to schools is managed according to the provisions set by the central government. Permendikbud 8 of 2020 concerning the Technical Instructions for Regular School Operational Assistance is amended by Pasal 9 dan Pasal 10, satu artikel disisipkan, yaitu Pasal 9A, the contents of which regulates:

1. Provisions regarding the allocation of the use of Regular BOS funds by schools during determining the Covid-19 Public Health Emergency status set by the central government.
2. Provisions regarding payment of honorariums of a maximum of 50% (fifty per cent) as referred to in Article 9 paragraph (3) during the period of determining the status of the Covid-19 Public Health Emergency by the central government.
3. Provisions regarding the requirements for the payment of honorarium payments given to teachers who do not state civil servants during the period of determining the status of the Covid-19 Public Health Emergency by the central government
4. Provisions regarding the period of use of Regular BOS funds during the period of determining the Covid-19 Public Health Emergency status set by the central government
5. Elementary school of IDR 900,000.00 per 1 student.¹⁷

Table 8. Realization of the BOS budget

Programs / Activities	Amount
1. Graduate Competency Development	IDR 8,100,000,-
2. Financing for Learning and Extracurricular Activities	IDR 17.355.000,-
3. Implementation of US/USBK Trial for Kindergarten. County/City	IDR 950.000,-
4. Strengthening of exam preparation/Try Out	IDR 7,150,000,-
5. Content Standard Development	IDR 500,000,-
6. Preparation of Teacher Tasks and Lesson Schedules	IDR 1.900.000,-
7. Standard Development Process	IDR 30,430,000,-
8. New Student Admission (PPDB)	IDR 1,300,000,-
9. Implementation of the OSN Competition	IDR 1,270,000,-
10. Scouting Extracurricular Implementation	IDR 7,450,000,-
11. UKS/KKR Extracurricular Implementation	IDR 35,000,-
12. Development of educators and education personnel	IDR 11,100,000,-
13. Procurement of Main Textbooks or Main Textbooks for Students	IDR 1.330.000,-
14. Painting, repairing leaky roofs, repairing doors, windows, floors or other facilities that are not more than lightly damaged	IDR 4,430,000,-
15. Procurement of Cleaning Equipment	IDR 300,000,-
Amount	Rp 93.600.000,-

Source: RKAS UPT SD Negeri 191 Bubun Bia

Based on Table 8, the realization of using School Operational Assistance (BOS) funds at UPT SD Negeri 191 Bubun Bia is Rp. 93.600.000, - follows the BOS funds received by schools from the central government. The realization of the use of BOS funds has been used properly because the funds received are sufficient for all needs to operate school activities optimally during the COVID-19 pandemic.

¹⁷ Lihat Pasal 9, Pasal 9A dan Pasal 10 Peraturan Menteri Pendidikan dan Kebudayaan No. 19 Tahun 2020 Tentang Petunjuk Teknis Bantuan Operasional Sekolah Masa Penetapan Status Kedaruratan Kesehatan Masyarakat Covid-19.

4.5. Implementation of the Principles of Accountability of BOS Funds at SD Negeri 191 Bubun Bia

Education is the right of every Indonesian citizen, and for that, the government stipulates 9 years of compulsory education. To carry out the mandatory 9-year education program, the government issued a School Operational Assistance Fund (BOS), which can be used for school operations. UPT SD Negeri 191 Bubun Bia also received the School Operational Assistance (BOS) fund. Each outgoing fund must have good accountability so that the BOS fund assistance reaches its intended target. Accountability is a form of open accountability to interested parties in a company or organization. UPT SD Negeri 191 Bubun Bia, the purpose of accountability in using BOS funds is to create public trust in schools and encourage higher participation in school management. In addition, accountability aims to assess the school's performance on educational services provided by the school. For this reason, to achieve this goal in implementing the accountability of UPT SD Negeri 191 Bubun Bia, it is necessary to have;

4.5.1. BOS Fund Planning

At UPT SD Negeri 191 Bubun Bia, the preparation of BOS fund planning began with the practice of the RKAS (School Budget Activity Plan). Schools make plans following the receipt of funds obtained. It can be seen in table 4. The amount of BOS funds received was obtained from the number of students, namely 104 students x Rp. 900,000 so that UPT SD Negeri 191 Bubun Bia received BOS funds of Rp. 93.6 million. The planning for BOS funds is made by involving the Principal who is in charge, teachers and also the BOS Treasurer. This planning can be seen in table 5. From the table, it can be seen that the planning for the preparation of the BOS fund budget is following the BOS fund receipts from the central government in 2020;

4.5.2. Use of BOS Funds

The use of BOS funds at UPT SD Negeri 191 Bubun Bia has been used in accordance with the technical instructions that have been set by the government. From the initial planning there was a change in the technical guidelines during the period of determining the status of the Covid-19 Public Health Emergency by the central government. With this technical change, the UPT SD Negeri 191 Bubun Bia uses the BOS funds by focusing on the emergency status of the Covid-19 Pandemic, this can be seen in table 8 the realization of the use of BOS funds there is a change in the use of funds from the initial planning. One of them is the allocation of funds for the implementation of Covid-19. Schools are currently in the implementation of tackling Covid-19 using BOS funds to provide masks, face shields, protective gloves, hand washes, hand sanitizers, study quota for students (before students get a study quota from the government) and others related to tackling Covid-19. This shows that the UPT SD Negeri 191 Bubun Bia can properly implement the BOS technical guidelines. This application is to improve the quality of schools so that the online teaching and learning process can be carried out during the Covid-19 pandemic, because good financial management is one of the characteristics of a quality school.

4.5.3. BOS Fund Accountability

In using BOS funds, it is mandatory to make a complete accounting report following the management standards of educators and the provisions of laws and regulations regarding the administration and accountability of financial management institutions. Based on the results of interviews with UPT SD Negeri 191 Bubun Bia, the bookkeeping of BOS funds is computerized for every receipt and expenditure of funds that have been realized. The role of the Principal as the person in charge can be seen in the planning process to reporting. The principal's monitoring will be able to provide input or correction to the financial management carried out by the BOS treasurer. After that, the BOS treasurer made a report consisting of school reports to internal parties (all teachers of UPT SD Negeri 191 Bubun Bia) and external parties (parents). In addition, reporting on school BOS funds must also submit a document to the Enrekang Regency Education Office on the BOS funds received and realized at the UPT SD Negeri 191 Bubun Bia. This accountability makes a quality school so that the community can trust it;

4.5.4. BOS Fund Financial Document Archiving

Archiving is a record of activities or sources of information in various forms made both routine and development activities. Archives have an important function and role in presenting information for organizational leaders to make decisions and formulate policies. The archiving of BOS fund financial reports at UPT SD Negeri 191 Bubun Bia is carried out by the BOS treasurer for archiving when there is a supervisor or examination of the BOS fund document, and the school can show it. This is done by the UPT SD Negeri 191 Bubun Bia properly so that the orderliness of records or financial data can be guaranteed. Application of the Transparency Principle of BOS Funds at UPT SD Negeri 191 Bubun Bia Transparency is transparency in planning, preparing and implementing the budget. The purpose of clarity is to build mutual trust between the parties involved to provide accurate information to the public so. The

benefits of transparency are that it can create mutual trust between the government and the community through the provision of information and ensure the ease of obtaining accurate and clear communication.

To find out the application of transparency in the management of BOS funds at UPT SD Negeri 191 Bubun Bia, researchers conducted interviews with the BOS Treasurer in the reception, use and management of BOS funds provided by the government for school development and also during the period of determining the status of the Covid-19 Public Health Emergency that was chosen. The central government, then in the application of the principle of transparency, is necessary to;

4.5.1. Open BOS Fund Planning

BOS funds received by schools must be planned for use to build schools and meet school needs for mutual progress. At UPT SD Negeri 191 Bubun Bia, BOS budget planning is carried out openly because teachers can know and propose activities or programs that will be carried out for one year as stated in the RKAS (School Budget Activity Plan). Based on the results of an interview by the treasurer of BOS UPT SD Negeri 191 Bubun Bia, the application of the principle of transparency in the planning of BOS funds is quite good because it has involved all teachers in planning the use of the budget;

4.5.2. Use of BOS Funds

technical guidelines set by the government. There was a change in the technical guidelines set by the government related to the Covid-19 pandemic so that schools could continue to carry out the teaching and learning process. Then at the UPT SD Negeri 191 Bubun Bia, the BOS treasurer notified the change to all relevant parties so that the BOS funds with the changes in the technical guidelines could be realized by good. This realization can be seen in table 6, and there is an additional post for implementing Coping with Covid-19. Thus, transparency in using BOS funds at UPT SD Negeri 191 Bubun Bia is following changes to existing technical guidelines;

4.5.3. Publication of Report on Use of BOS Funds

A publication is an announcement made to report a result. The journal's purpose is to let everyone know what is publicly announced. The magazine is also required to make a financial report so that everyone involved can transparently know what is advertised. UPT SD Negeri 191 Bubun Bia, in ensuring school quality, also requires transparency in submitting information on using BOS funds. The BOS treasurer, in this case, will annually report the use of the BOS funds to the principal, all teachers, administrative staff, representatives of parents and the Bali Provincial Education Office.

5. Conclusion

Based on the discussion results, it can be concluded that the application of the principle of accountability at UPT SD Negeri 191 Bubun Bia can be seen as open responsibility to all parties involved. Starting from the planning of BOS funds that are carried out properly, it is known that there is an RKAS for the 2020 fiscal year, the use of BOS funds that following changes in technical guidelines during the determination of the Covid-19 Public Health Emergency status set by the central government, the accountability of BOS funds reported to the government. Internal and external parties, as well as archiving BOS fund documents archived by the BOS treasurer. Applying the principle of transparency at the UPT SD Negeri 191 Bubun Bia Asar is already transparent. This can be seen from the openness in planning the RKAS and transparency in the use of BOS funds receipts following changes in technical guidelines during the Covid-19 pandemic and the publication of reports on the use of BOS funds which are reported annually to school principals, all teachers, administrative staff, representatives. Parents and also the Education Office of Enrekang Regency, South Sulawesi.

Referensi

Bookwith an author:

Mahmudi (2015). *Manajemen Kinerja Sektor Publik* Edisi kedua. Yogyakarta: BPFY-Yogyakarta

Mardiasmo. (2018). *Public Sector Accounting*. Yogyakarta: Publisher Andi.

Minarti, Sri. (2011). *School-Based Management Manages Educational Institutions Independently*. Yogyakarta: Ar-Ruzz

Moleong, Lexy J. (2012). *Qualitative Research Methodology*. Bandung: Youth Rosdakarya.

Sugiyono. (2018). *Quantitative, Qualitative and R&D Approach*. Bandung: Alfabeta.

Journal article:

Mujiono. 2017. "Analysis of Accountability and Transparency in the Management of School Operational Assistance (Bos)." *Journal of Management Science*. Vol.4 No.1.

Sulfiati, F., Alam, A. S., & Irwan, A. L. (2010). Akuntabilitas Pengelolaan Dana Bantuan Operasional Sekolah (BOS) dalam Penyelenggaraan Pendidikan di Kabupaten Sinjai. *Jurnal Administrasi Dan Kebijakan Kesehatan Indonesia*, 3(2), 113-122.

Peraturan Perundang-Undangan:

Undang-Undang Nomor 17 Tahun 2003 Tentang Keuangan Negara

Undang-Undang Nomor 20 Tahun 2003 Tentang Sistem Pendidikan Nasional.

Peraturan Pemerintah Nomor 48 Tahun 2008 Tentang Pendanaan Pendidikan

Permendikbud No. 19 Tahun 2020 Tentang Petunjuk Teknis Bantuan Operasional Sekolah Masa Penetapan Status Kedaruratan Kesehatan Masyarakat Covid-19.

Permendikbud No. 8 Tahun 2020 Tentang Petunjuk Teknis Bantuan Operasional Sekolah

Conflict of Interest Statement:

The author declares that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

Copyright ©2022 AMJ. All rights reserved.