

Reconstruction of School Operational Assistance Funds Management to Improve Accountability and Transparency

Dwi Sulistiani^{1*}

¹ Universitas Islam Negeri Maulana Malik Ibrahim Malang, Indonesia

*Corresponding author. Email: dwisulistiani@pips.uin-malang.ac.id

ABSTRACT

As a public sector organization, Madrasah (Islamic school) must pay attention to accountability and transparency, including the management of School Operational Assistance (BOS) funds. This study aims to analyze and reconstruct BOS funds management, which consists of three stages, namely budgeting, accounting, and auditing. Qualitative research methods with a case study approach were used in this study. Data in the form of primary data obtained from structured and unstructured interviews with persons involved in the management of BOS funds, observations of the BOS fund management process, and documentation in the form of BOS funds financial reports. The results showed that the budget was prepared by making RAPBM and RKAM by involving related stakeholders. The bookkeeping stage is carried out by making journal books, ledgers, revenue, and expense reports. The inspection stage is carried out by internal parties, namely the Principal and external parties, such as the school supervisor and the City Government's inspectorate general. The management of BOS funds in these Madrasahs still needs to be reconstructed by covering some of the existing weaknesses. It is necessary to increase the competence of human resources and accounting software to prepare financial reports following PSAK no. 45 and SAK ETAP. It is necessary to consider opening a business center that can support Madrasahs' funding needs, which are still lacking, and there needs to be an internal inspection team apart from the Principal of the Madrasah. Increase transparency by uploading financial reports to the official Madrasah website. Increased accountability and transparency are proven by the increasing number of students in this Madrasah from year to year.

Keywords: Reconstruction, Financial Management, Accountability, Transparency, Islamic School

1. INTRODUCTION

Madrasah (Islamic school), as one of the public sector organizations engaged in educational services, is expected to increase accountability and transparency to the public. As an organization that does not aim for profit, but the improvement of public services, it is only natural that Madrasahs give their accountability to stakeholders, namely the community. The emergence of New Public Management (NPM) made public sector organizations begin to clean up [1]; [2]; [3]; [4]; [5].

Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System states that the central Government and local governments are obliged to provide services and facilities and guarantee the implementation of quality education for every citizen without discrimination [6]. Then it is explained in more detail in Government Regulation or Peraturan Pemerintah (PP) Number 32 of 2013 concerning National Education Standards or Standard Nasional Pendidikan (SNP) that in

general, the cost of education consists of investment costs, operating costs, and personal costs.

Since 2005 the Indonesian Government has been working to free education fees through the nine years compulsory education program. One of the programs is the BOS (Bantuan Operasional Sekolah or School Operational Assistance) fund. BOS is a government program that basically provides non-personnel cost funding for basic education units as the implementer of the compulsory education program [7]. The target of the BOS program is all SD / SDLB, SMP / SMPLB / SMPT, and One Roof or Satu Atap (Satap) SD-SMP schools, both public and private, in all provinces in Indonesia that already have National School Identification Number or Nomor Pokok Sekolah Nasional (NPSN) and are already registered in Basic Education Data System or Data Pokok Pendidikan (Dapodik) [7].

Permendiknas, Number 69 of 2009, states that it must be transparent, efficient, and accountable in managing school finances. Accountable financial management is

needed in school financial management to prevent financial problems such as irregularities of funds, illegal fees, and other financial problems. Furthermore, the Law of the Republic of Indonesia Number 14 of 2008 concerning Openness of Public Information states that available information creates good state administration, namely transparent, effective and efficient, and accountable [7]. Entering the era of globalization, demands for financial information transparency are increasing, both from users of internal and external financial reports.

Previous research on the management of BOS funds has shown that the management of BOS funds is by the Government's technical guidelines. Besides, accountability and transparency have been carried out with quarterly and annual financial reports published on the BOS funds website [8]; [9]; [10]; [11]; [12][13]. Madrasahs under pesantren have also begun to transform financial governance by utilizing accounting software [14]; [13]; [15]. On the other hand, the management of BOS funds also caused many obstacles [16]; [17]; [18]. Meanwhile, there were still not many that focused on the three stages of BOS funds' financial management in previous studies, namely, budget, bookkeeping, and auditing [10]. Therefore, this study will look at reconstructing the BOS funds management process in these three stages.

Reconstruction includes three essential points: first, maintaining the core of the original building while maintaining its character and characteristics. Second, fixing things that have collapsed and strengthened weak joints. Third, include several reforms without changing their original character and characteristics [19]. Based on the above definition, this study analyzed data sources in interviews, observations, and documentation that would describe how the BOS fund management process was carried out. After that, it was reconstructed by providing recommendations for continuous improvement for Madrasahs. It is hoped that this will increase accountability and transparency for Madrasahs.

The School Operational Assistance Program for private junior high schools in Semarang City is a progressive policy, although it only provides less than 20% benefits to the poor. This program can be a progressive policy because the proportion of receiving school operational assistance funds in the wealthy community is not greater than the proportion of the poor. [16]. Meanwhile, the implementation of the BOS program at the implementation stage was characterized by several practices that were not by the provisions in the BOS Implementation Guidelines 2009. Apart from that, administratively, BOS management in schools was not yet transparent, and there was a less positive attitude from school managers [17].

The management of BOS funds still faces obstacles. Communication and human resources are one of the main factors in policy implementation. The communication factor is the main route for implementing each program. If there are different perspectives in a policy, the implementers will use flexibility and sometimes hinder or seek personal benefits in the policy implementation process [18].

Previous research has found that budgets are prepared using the Rencana Kerja Anggaran Sekolah or School Budget Work Plan (RKAS) document, which provides information on the budget for revenues, expenditures, and reserve funds. Financial reports are reported monthly for school management and annually for foundations. Financial reports related to BOS and BOSDa have used clear reporting procedures and forms based on government regulations regarding the mechanism for submitting and reporting BOS and BOSDa funds [20].

MAN 2 Surakarta carries out two planning activities: selecting programs, identifying and mobilizing existing resources. The source of financial income comes from SPP (tuition), development money, BOS, and BRI Bank Scholarships, (2) Financial implementation includes the management of income from ordinary income and routine and non-routine expenses. Financial records are recorded in a general cash book, a list of salaries/honoraria, and a manual SPP contribution book. (3) Financial evaluation is made in the form of an accountability report, which is reported to the Principal of Madrasah, the vice of Principal of Madrasah, and foundation leaders every three months [21].

The BOS program's implementation at the preparation stage was already exemplary, but the BOS management team's decree was not issued. The implementation stage has been excellent, but the disbursement of funds from the Government has been slow. Transparency is good enough, that involves the committee and parents. Accountability is right; that is, planning the use of funds according to the specified format. Schools are also orderly in the administration of accountability reports, but they are not announced or, in other words, lack of transparency [9].

Management of School Operational Assistance (BOS) funds in SMK tends to be fair and following BOS technical guidelines but still needs improvements. The main obstacle in managing BOS funds relates to delays in disbursement, completeness of files in bookkeeping, and determining the priority scale for budget use, which is relatively unplanned. The management of the BOS funds by SMKN tends to be more obedient to technical guidelines, have an orderly administration, have competent management human resources, and apply better transparency and accountability. However, from financial management innovation, private SMKs are

more determined to survive by seeking additional funding to cover the shortage of BOS funds. [10].

SDN 44 Mande Kota Bima manages school operational assistance funds (BOS) according to the technical guidelines. The supporting factors in the management of school operational assistance funds (BOS) are the existence of technical guidelines for BOS funds and their socialization, good cooperation from all parties, high motivation and performance, and support from teachers. Meanwhile, the inhibiting factors were: late disbursement of funds, funds received were still insufficient, BOS funds could not be used for building renovations and had not been able to fund all school programs. [11].

Planning for the management of BOS funds is prioritized for quality improvement, but school residents' participation is not optimal. The implementation of BOS funds starts from the process of distributing funds at the beginning of the quarter. Bookkeeping is carried out regularly; the principles of accountability and transparency have been implemented properly. School principals and school supervisors carry out the supervision stage by checking the SPJ BOS. Evaluation is carried out by filling out an implementation questionnaire once a year by the District BOS Management Team. Accountability for using BOS funds in the form of SPJ is carried out quarterly to the District BOS Management Team through the UPT Education Services [12].

The implementation of BOS funds is under the 13 BOS governance items that have been regulated by the Government. If the budget in BOS is not sufficient, even though the funds for the next quarter have not been disbursed, the BOS treasurer, with the approval of the School Principal, borrows from a third party such as a school cooperative. The accountability of the management of BOS funds through the reporting process carried out by the school treasurer. Reporting is done in stages every day, assisted by the teacher. Some of the books that must be made in BOS governance are general cash books, general cash auxiliary books, bank assistant books, tax auxiliary books [22].

In managing BOS funds, a manual recording is still carried out so that sometimes human errors occur, such as errors in data entry, which cause data to be inaccurate and irrelevant. Therefore, a web-based information system was created to solve this problem. This system can make it easy for the treasurer to make financial reports that are always updated every month and make it easier for the Principal to see the reports that have been made [23].

The financial reports in MTS Sudirman are still incomplete; the data is inaccurate and not on time. Therefore, an information system was created that was built using the Visual Basic (VB) programming language and the MySQL database. The development of this

information system can help facilitate BOS funds management so that financial reports have accurate, complete, and timely data [15].

Internal control implemented at SMP Negeri 2 Kalianget is reasonable or in accordance with the theory of internal control, according to PP No. 60 of 2008. This result can be seen from the four fulfilled internal control components, namely the control environment, risk assessment, information and communication, and monitoring. In contrast, one component that has not been fulfilled is the control activity [24].

The BOS Fund Management Information System (SI) was built to facilitate schools in managing finances and faster in printing reports. This system was built using the PHP programming language and MySQL database using the system development life cycle (SDLC) development method. This information system can assist schools in planning for school budget activities (RKAS) each year and preparing for reporting the use of quarterly funds in the form of a general cash book (BKU). This information system makes it easy for the admin to check the BOS funds that have been budgeted so that the resulting financial reports have accurate, complete, and timely data. [13].

Meanwhile, research on the factors that influence the management of BOS funds shows that good corporate governance simultaneously affects ethical behavior in managing BOS funds. Partially, transparency has a positive and significant effect on the management of BOS funds. Accountability has a negative and insignificant effect on the management of BOS funds. Community participation is a positive and insignificant effect on the management of BOS funds. Simultaneously, transparency belongs to the most dominant influence on the management of BOS funds [25].

Research on accountability and transparency in schools has created problems and obstacles, namely: the rights and obligations of private schools in terms of taxation are not further regulated, there is a conflict of interest between the treasurer and school principal, the report has not been published on social media, the BOS Technical Guidelines have not regulated the budget ceiling standard for direct and indirect assistance to students [8]. Meanwhile, other research results indicate that the preparation of junior high school financial statements in Jember is not under PSAK 45. The existing financial reports are currently reports of cash receipts and disbursements, resulting in a reconstruction of educational institutions' financial statements based on PSAK 45, which consists of financial position reports, activity reports, cash flow reports, and notes to financial reports. [26].

2. METHODS

This research's approach is a qualitative approach with the type of case studies in private schools under foundations. In the presence of qualitative researchers, researchers themselves or others are the primary data collectors. In this case, where the researcher is a planner, implementer, data collector, analysis, data interpreter, and in the end, he becomes a pioneer of research results [27].

Data and data sources used are primary data and secondary data. Primary data is obtained from the research location through interviews with sources or informants who can provide information relevant to the actual situation in the field [28]. Primary data to be used in this study is data obtained from informants through direct interviews with various related sources, including the relevant sources, namely the Principal of the Madrasah, the vice principal of the Madrasah, and the financial staff (treasurer) of one of the Madrasahs in Batu City. Secondary data is the type of data obtained or derived from library materials [28]. This data is in documents, books, photos, recordings, and others related to research problems.

The data source is the subject from which the data was obtained. In this study, data sources were crucial informants related to the management of BOS funds through structured and unstructured interviews. The following data is the process of BOS funds management obtained through observation. The last is data in the form of financial documentation related to planning and reporting on BOS funds and other supporting data.

The data analysis technique that the researcher will use in this research starts with data reduction, data presentation, and finally, data verification and conclusions [28]. After the reconstruction stage, the BOS fund management process, which consists of budget, bookkeeping, and audits, is complete, it is continued at the analysis stage. At this stage, the research results are linked to existing theories and rules to determine the suitability of practice in the field with existing theories. The analysis results will be able to provide recommendations to schools to improve their accountability and transparency.

3. RESULT AND DISCUSSION

The reconstruction of the BOS funds management process in Madrasahs begins with budgets based on Madrasah's planning. Planning must be based on the school's vision, mission, goals, and strategies for the year. Budgeting always considers several things that cannot be left out because they involve sources of funds to be obtained to support financial implementation. In the financial planning process, several stages were carried out, as stated by the Principal of Madrasah:

"At the end of the year, the RAPBM (Madrasah Expenditure Budget Plan) will be done precisely in November for the following year. Then make a list of madrasah expenditures for one year starting from teacher salaries, maintenance to student activities. After knowing how much the total expenditure for one year, then where to find the source. Sources of school funds are obtained from BOSNAS, BOSDA, and donative transfer from some of the student's guardians. Almost 50% of students get school scholarships, so they do not pay school donative transfers (infaq). After knowing the source of funds and the spending plan, the RAPBM can be compiled. Before we lowered the BOSNAS and BOSDA money at the beginning of the year, we compiled the so-called RKAM (Rencana Kegiatan dan Anggaran Madrasah / Madrasah Activity Plan and Budget) for one semester starting from teacher salaries, student needs, school needs, and stationery. The RKAM is compiled once in a semester so that in one year, there are two submissions. The preparation of the RAPBM is carried out by all teacher councils, committee administrators, foundation administrators. Usually, the preparation of the RAPBM is done in one day after completion. It can finish quickly because the budget for next year's needs refers to the previous year. "

Madrasah's financial planning consists of two stages: Preparation of a neatly arranged Madrasah Budget Plan (RAPBM). After that, proceed to the Madrasah Budget Activity Plan (RKAM) to find out the details of the madrasah activity budget that will be used. Based on the above interview, it can be found that the preparation of RAPBM planning cannot be separated from how the source of funds is obtained. Various sources of funds obtained at MI Bahrul Ulum include BOSNAS, BOSDA, and Infaq of Students. Some of these sources of funds sometimes have obstacles or problems that occur. Therefore, in the budget preparation process, several anticipatory plans are carried out related to the inclusion of funding sources, which are usually delayed. In this case, the Madrasah anticipates seeking loans or using other funds.

Delays in the payment of BOS funds from the central and regional governments did not only occur in this Madrasah but in most schools in Indonesia [10]; [11]; [22]. Based on the data above, there is a potential source of funds that has not been maximized, namely infaq of students, which is only about 50%. Infaq can be maximized even more to bill students who should have paid or been late paying. Besides, Madrasah can also find regular donors who are willing to donate to the school and start thinking about opening a school business that can be an alternative funding source.

Based on the results of observations of Budget Preparation activities (*Budgetting*) in this Madrasah

includes several things, namely: (1) Preparation of a Madrasah Budget and Expenditure Plan (RAPBM). (2) Preparation of Madrasah Budget Activity Plans (RKAM). In the process of preparing the Madrasah Expenditure Budget Plan (RAPBM) at this Madrasah, several steps must be taken:

1. The madrasah principal holds a meeting with the entire teacher council to prepare the RAPBM.
2. We are designing all expenses for learning activities, procurement and maintenance of facilities and infrastructure, learning materials and tools, honoraria and welfare, and then comparing the planning and real conditions in the last year.
3. After being compared, then the Principal of Madrasah, teachers, and staff determine the program to be implemented for the following year.
4. Then the Principal of the Madrasah discussed the appropriate strategy to fulfill the planned program.
5. The Principal of Madrasah made a presentation on the results achieved in preparing the RAPBM for some time that has passed to receive correction from the teacher board if there are errors.
6. Then the RAPBM has been approved by all madrasahs.

The preparation of the RKAM is expected to create an effective and efficient implementation of school programs by the previously planned budget to achieve school goals. The RKAM contains several components: the source of funds, the number of unit costs, the total amount of costs, a description of the activities, and other school programs.

The next stage of the reconstruction of BOS fund management is about the bookkeeping process (*accounting*). Education financial management includes two things, namely (1) authority in terms of determining policies for receiving and spending money, (2) financial management which follows upon receiving, saving, and spending money. Based on an interview with the Madrasah Treasurer, they are as follows:

"Revenue is determined by the number of funds received by the Madrasah. Funds are held by the madrasah treasurer, who is responsible for cash inflows and cash out. Furthermore, a recapitulation of funds is carried out to account for the Principal of the Madrasah and included in the Record of Money Receipt. The treasurer also does bookkeeping."

Receipt of funds is determined based on the funds received by the Madrasah. The sources of funds obtained by Madrasahs are BOSNAS, BOSDA, and Infaq of Students. As for the receipt of funds, it is received directly by the madrasah treasurer. Bookkeeping is carried out by the treasurer himself, starting from the recapitulation of each incoming fund to accountability to the Principal of the Madrasah, which is then included in the minutes of receiving money.

In connection with the activities of spending education funds, interviews are conducted with the Madrasah treasurers as follows:

"After Madrasahs receive funds, they are used to finance the needs of madrasahs. The expenditure of funds in this Madrasah must be under technical guidelines, while the local and central Government's technical guidelines change frequently. Also, additional expenses outside of technical guidelines will be recorded in the minutes."

The expenditure of funds in this Madrasah is in the form of expenses by technical guidelines. Expenditures include the salaries of teachers and employees, facilities and infrastructure, administration, student activities. Meanwhile, the additional expenditures outside the technical guidelines are social assistance, transportation of tasks, physical development projects, and education development for madrasahs.

Based on the interview results, it was found that there were obstacles due to the frequent changes in the technical guidelines for BOS funds so that schools had to learn them. This change will require more time, cost, and capability so that the resources spent will be more significant. The treasurer acts as both cashier and accounting, which should not be done in an adequate internal control system because of the potential for fraud. However, if the treasurer at the school is honest and trustworthy, it is the best internal control system to prevent fraud.

Regarding the principle of transparency and the bookkeeping process in Madrasahs, the following are the results of interviews with madrasah treasurers:

"Bookkeeping at this Madrasah is carried out transparently in order to facilitate the examination being carried out, it means that it is open within the Madrasah itself. Managing finances must be open, if not open, and sometimes something goes wrong with the bookkeeping. In this Madrasah, the components of the bookkeeping accounting system are in the form of (1) Chart of estimates or accounts, (2) Ledgers, (3) Journals, and (4) Checkbooks. This component must indeed be present in every bookkeeping, which must include all of these 4. If the financial statements are prepared using the accrual basis method, transactions are recognized when they occur even though the cash has not been received or left. However, we still have difficulty preparing financial reports because there is still no software for the foundation's financial statements. Meanwhile, the Government has made a particular application for BOS funds. "

Based on the interview above, the components of the accounting or bookkeeping system at this Madrasah use four components that already exist in the accounting or bookkeeping system, namely: (1) chart estimates or accounts, (2) ledgers, (3) journals, and (4) checkbooks.

The transaction method used is the Accrual Basis. It is the process of recording accounting transactions where transactions are recorded when they occur, even though they have not received or issued cash. On Accrual Basis, revenues are recorded as incurred, even though cash has not been received or paid. However, when confirmed with the documentation related to the financial statements that had been prepared, it turned out that the financial statements had not been prepared following PSAK No. 45 and SAK ETAP. It is due to the lack of competence in supporting human resources and technology. This study's results also support previous research where schools have not prepared financial reports by the appropriate accounting standards [20]; [29]; [30]; [26].

Reporting is carried out every quarter on the BOS funds website, which is also reported to internal and external schools. Reporting in writing is carried out by the school treasurer once a month with the Principal of the Madrasah's knowledge. Every expense and income is recorded in the cash book. Bookkeeping is carried out by what Fatah Syukur discloses in the *Manajemen Pendidikan Berbasis Madrasah (Madrasah-Based Education Management)* book, namely, as in the outline, it can be grouped into income and expenditure activities [9]. The report contains the amount of BOS funds received and reports on the realization of BOS funds. This report on the recapitulation of the realization of the use of BOS funds is a recapitulation of the use of BOS based on school development standards and the BOS financing component. The reported spending/use of funds is all expenditure/use of funds sourced from BOS received by schools in the current year [31].

In addition to the written reports used for the school itself, the school also prints the report and then puts it on the wall magazine so that everyone in the school can find out the school financial reports. Especially for student guardians, there is a meeting every once in a semester to notify the financial reporting. However, the financial reports have not been published on the school's official website. Bookkeeping in this Madrasah is carried out transparently. This principle is used to facilitate the examination because anyone can carry it out if it is open. However, if the bookkeeping is carried out in private, it will raise suspicion from other parties because manipulation could happen in the bookkeeping.

The final reconstruction phase of the BOS fund management process is related to internal control, carried out through an auditing process. This financial examination conducted at Madrasah Ulum is proof of whether what has been done is under the prepared plan. This activity was carried out in order to avoid suspicion from other parties. Such as the interview conducted with the treasurer of Madrasah, namely as follows:

" *Auditing* in this Madrasah is done with two sides, namely internal and external. Internal is carried out by

the Principal of the Madrasah as a leader in the Madrasah once a month. In contrast, outside auditors carry out external, namely from the Pendidikan Madrasah (PENDMA) or Madrasah Education of Ministry of Religion and the Inspectorate General from the City Government (PEMKOT) once a semester. Internal inspection is more of coaching from the Principal of the Madrasah himself, to find out the incoming and outgoing funds and the goods owned by the Madrasah. The examination is also adjusted according to the bookkeeping process, whether or not it is following the bookkeeping process."

Auditing, which is carried out in this Madrasah, uses two sides of the examination, namely the internal and external sides. The Principal of the Madrasah carries out internal as the leader of the Madrasah, and it is carried out once a month, while external is carried out from outside the school, namely from the Ministry of Religion Education and the Inspectorate General of the City Government, which is held once a semester. The examination is carried out on the budget made, namely through the incoming and outgoing funds and the goods owned by the Madrasah. The examination is carried out by bookkeeping activities, whether it is following what is recorded or not. If it is suitable, there is no problem between the goods and the recording, but if it is not suitable, it must be re-investigated why it is not suitable and must be revised first.

Based on the observations' results, internal process control carried out is in the form of guidance and examination. Coaching is carried out internally, namely by the Principal of the Madrasah himself as the leader of the madrasa, for coaching is carried out every month. In contrast, the examination is carried out by an external party, namely by the Pendma (Madrasah Education) from the Ministry of Religion and the Inspectorate from the City Government, carried out once every semester. The examination is carried out on the budget made, namely through the incoming and outgoing funds and the goods owned by the Madrasah. The examination here is also based on technical guidelines on bookkeeping. The aim is to synchronize the education fund budget expenditure with existing goods and the bookkeeping carried out. If it is in sync, it means there are no problems with bookkeeping, and there is no need to cross-check again.

Reporting on BOS funds is carried out by examining the madrasah principal first. It is because the role of the Principal of Madrasah in financing BOS funds is crucial. The main person responsible for managing the school BOS funds is the school principal. Every month, the school makes a financial report, and the Principal of Madrasah must know it. Financial reporting of BOS funds to the agency before it is done must be checked first by the Principal of the Madrasah. The role of the Principal of Madrasah as a person in charge can be seen in the

planning of the reporting process. The monitoring of the Principal of Madrasah will provide input or corrections to the financial management that is being carried out. Internal auditing of financial reports should be carried out by someone other than the Principal. As the person in charge of the budget, the school principal should not also function as an inspector. It is necessary to establish a school financial audit agency. The personnel can include teachers and school committee representatives [14].

Public accountability is an accountability activity carried out to parents, the community, and the Government. This accountability regarding school finances is one of the principles that schools must implement in implementing the Law on the national education system regarding the management of education funds. The management of education funds is carried out based on financial management principles, namely: justice, efficiency, transparency, and public accountability. Public accountability in financial management in schools is very much needed to increase the trust of parents, the community, and the Government and make a quality school.

The demand for accountability requires educational institutions to emphasize more on accountability to the Government. Accountability is needed to make school financial reports of quality and trustworthiness. The accountability principle is applied by being accountable for the use of BOS funds. Schools in implementing the principle of accountability must achieve the goals and objectives that are implemented and are oriented towards achieving the vision, mission, goals, and benefits

The principle of public accountability is carried out starting from the beginning, namely school funding budgeting. As the results of the interview revealed by the Madrasah treasurer below:

"School budget planning is compiled by the entire teacher council, which is carried out at the end of the year for the following year. This accountability is known to all teachers and Madrasah principals. There are meetings held twice a year for accountability to student guardians with the class teacher every month."

Based on the explanation of the data above, the researcher can conclude that accountability is carried out by providing financial reports every semester for all student guardians and each month with the Principal. Transparency is carried out by publishing financial reports by attaching them to school announcement boards and updating reports on the website of BOS funds provided by the Government.

4. CONCLUSION

The reconstruction of the BOS fund management process at Madrasahs is carried out through three stages of the management process: budgeting, bookkeeping, and

auditing. Budgeting (*Budgeting*) starting with the preparation of the RAPBM and RKAM by involving the relevant stakeholders. It is carried out at the bookkeeping stage according to the technical guidelines for BOS funds from the Government. The recording of school financial activities includes transaction journal books, general ledgers, and tax aid books. Reporting of BOS funds is under the format provided by the Government in the application. However, the financial statements are still not following PSAK No. 45 and have not fully implemented accrual accounting by SAK ETAP. There were obstacles, namely delays in the disbursement of BOS funds, which often occurred every year, thus hampering activities that had been planned. In the inspection process (*Auditing*) in the form of guidance by internal parties, namely by the Principal of the Madrasah himself and examination by external parties, namely the Ministry of Religion Education and City Government Inspectorates. The examination is carried out once every semester on the realization of the budget made. The obstacle faced is the absence of a unique team to serve as internal auditors.

Increasing Public Accountability in Madrasah is reflected in preparing periodic financial reports to report the receipt and use of BOS funds. Increased accountability also goes hand in hand with transparency, namely by posting financial reports on an announcement board and submitting them during semester meetings with student guardians. However, the school has not uploaded the financial reports to the official Madrasah website. Increased accountability and transparency to the public are proven to increase public trust in this Madrasah. It can be seen from the increase in the number of students from year to year.

The recommendation given to this Madrasah is that it is necessary to collect infaq/ SPP more regularly and to consider opening a new business to support school funding needs. There needs to be a separation of the functions of the cashier and the accounting department and the internal auditor who should not be the Principal of the Madrasah, who acts as an internal control to avoid fraud. There should be training for the treasurer or the accounting department regarding preparing financial reports under PSAK No. 45 and SAK ETAP. Besides, accounting software is also needed to prepare Madrasah financial reports connected to the foundation's financial reports. Financial reports should also be published on the official Madrasah website so that the public knows.

The results of this study have implications for other Madrasahs that are still not accountable and transparent to immediately increase their accountability and transparency in order to increase public trust. For the Government, the use of computer applications in the financial reporting of BOS funds also makes it easier for schools to report their finances more quickly and

accurately. Therefore, the Government can take full advantage of technology, and the training of application operators is also essential to produce financial reports that match expectations.

AUTHORS' CONTRIBUTIONS

This research provides beneficiary schools in managing BOS funds in a more accountable and transparent manner. The results of this study also provide an empirical contribution to financial management in private schools receiving BOS funds.

ACKNOWLEDGMENTS

Thank you to Litapdimas UIN Maulana Malik Ibrahim for providing research funding.

REFERENCES

- [1] P. Moonen, "The governance of innovation from a European perspective, social articulation and transmission of knowledge," *Journal of Organizational Change Management*, vol. 30, no. 2, pp. 243–262, 2017, doi: 10.1108/JOCM-01-2017-0012.
- [2] B. Lepori and M. Montauti, "Bringing the organization back in: Flexing structural responses to competing logics in budgeting," *Accounting, Organizations and Society*, vol. 80, p. 101075, 2020, doi: 10.1016/j.aos.2019.101075.
- [3] N. A. Nuhu, K. Baird, and A. B. Appuhamilage, "The adoption and success of contemporary management accounting practices in the public sector," *Asian Review of Accounting*, vol. 25, no. 1, pp. 106–126, 2017, doi: 10.1108/ARA-02-2016-0017.
- [4] H. M. Shahib, E. G. Sukoharsono, M. Achsin, and Y. W. Prihatiningtias, "Assessing Government's Social-Environmental Accountability in Industrial Revolution 4.0 Era: A Review of Indonesian Setting," vol. 136, no. Ambec 2019, pp. 99–105, 2020, doi: 10.2991/aebmr.k.200415.020.
- [5] L. Gnan, A. Hinna, F. Monteduro, and D. Scarozza, *The movement beyond the new public management: Public governance practices in Italian public organisations*, vol. 1. Emerald Group Publishing Limited, 2013.
- [6] "Undang-Undang Republik Indonesia Nomor 20 Tahun 2003 Tentang Sistem Pendidikan Nasional." Sekretaris Negara Republik Indonesia, 2003.
- [7] *Peraturan Pemerintah Republik Indonesia Nomor 48 Tahun 2008 Tentang Pendanaan Pendidikan*. 2008.
- [8] N. Hariswati, "Analisa Akuntabilitas Dan Transparansi Tentang Implementasi Kebijakan Pengelolaan Bos," *Journal of Innovation in Business and Economics*, vol. 6, no. 1, p. 75, 2015, doi: 10.22219/jibe.vol6.no1.75-88.
- [9] A. L. Ngaba, "Implementasi Program Bantuan Operasional Sekolah," *Jurnal Manajemen dan Supervisi Pendidikan*, no. 52, pp. 254–261, 2017, doi: 10.17977/um025v1i32017p254.
- [10] D. R. Euis Nessia Fitri & Hakim, "Evaluasi Pengelolaan Dana Bantuan Operasional Sekolah (BOS) Menengah Kejuruan (Studi Komparatif pada SMK Negeri dan Swasta di Provinsi Bnaten)," *Penelitian Pendidikan dan Ekonomi*, vol. 5, no. 2, pp. 35–43, 2017, doi: 10.25134/equi.v17i01.ABSTRACT.
- [11] R. Hidayat, M. R. Burhan, and A. M. Al Ma'ruf, "Efektivitas Pengelolaan Dana Bantuan Operasional Sekolah (BOS) Dalam Meningkatkan Sarana Dan Prasarana Pendidikan (Studi di SDN 44 Mande Kota Bima)," *JIAP (Jurnal Ilmu Administrasi Publik)*, vol. 7, no. 2, p. 93, 2019, doi: 10.31764/jiap.v7i2.1269.
- [12] I. Muryati, "Pengelolaan Dana Bos Pada Sd Negeri Di Upt Pelayanan Pendidikan Kecamatan Moyudan Kabupaten Sleman," *Jurnal Akuntabilitas Manajemen Pendidikan*, vol. 4, no. 2, p. 237, 2016, doi: 10.21831/amp.v4i2.10802.
- [13] M. T. A. Zaen and B. S. Mardiani, "SISTEM INFORMASI PENGELOLAAN DANA BANTUAN OPERASIONAL SEKOLAH (BOS) SMK AL-HASANAIN BERAIM BERBASIS PHP DAN MySQL," *Jurnal Manajemen Informatika dan Sistem Informasi*, vol. 1, no. 2, p. 62, 2018, doi: 10.36595/misi.v1i2.51.
- [14] D. Sulistiani, "Transformation of Education Institution in Industrial Era 4 . 0: Modern Management in Islamic Boarding School," pp. 302–310, 2019.
- [15] J. Malik, "Sistem Informasi Pengelolaan dan Laporan Keuangan Dana BOS Berbasis Multi User di MTs Sudirman Jimbaran," *Jurnal Mahasiswa STEKOM Semarang*, vol. 1, no. 1, 2014.
- [16] F. Ekonomika, D. A. N. Bisnis, and U. Diponegoro, "Benefit Incidence Analysis Terhadap Bantuan

- Operasional Sekolah Untuk SMP Swasta di Kota Semarang,” 2012.
- [17] B. Operasional, S. Bos, and H. F. Manurung, “Pelaksanaan Program Dana,” no. 2, pp. 187–190.
- [18] A. Wahid, “Implementasi Kebijakan Bantuan Dana Biaya Operasional Sekolah (Bos) Di Kota Palu,” *Katalogis*, vol. 2, no. 7, pp. 140–147, 2014.
- [19] M. S. Ismail, “(Pandangan Yusuf Qardhawi),” *Kontekstualita*, vol. 29, no. 1, pp. 101–126, 2014.
- [20] D. Sulistiani, “Peningkatan Akuntabilitas Publik Melalui Sistem Informasi Akuntansi pada Pondok Pesantren Salafiyah,” *Akuntabilitas*, vol. 12, no. 2, pp. 237–248, 2019, doi: 10.15408/akt.v12i2.9662.
- [21] J. Santosa, “Pengelolaan Keuangan Boarding School Putri Di Madrasah Aliyah Negeri 2 Surakarta,” 2018.
- [22] K. S. Wahyuni and P. P. Rahayu, “Analisis Faktor-Faktor Yang Mempengaruhi Implementasi,” *Seminar Nasional UNRIYO*, 2019.
- [23] A. N. Nasution, M. S.Kom, M.Kom., and Z. Sari, “Sistem Informasi Pengelolaan Dana Bantuan Operasional Sekolah Berbasis WEB di SMPN 2 Satui Kalimantan Selatan,” *Jurnal Repositor*, vol. 2, no. 1, p. 99, 2020, doi: 10.22219/repositor.v2i1.346.
- [24] N. Kalianget and A. Skripsi, “EVALUASI PENGENDALIAN INTERNAL PENGELUARAN KAS DANA BANTUAN OPERASIONAL SEKOLAH (BOS) PADA SMP,” 2019.
- [25] F. Fauzan, “Pengaruh Penerapan Good Corporate Governance Terhadap Perilaku Etis Dalam Pengelolaan Dana Bantuan Operasional Sekolah,” *Jurnal Ekonomi MODERNISASI*, vol. 10, no. 3, p. 158, 2014, doi: 10.21067/jem.v10i3.776.
- [26] D. Ayu, Yulinartati, and Suwarno, “Rekonstruksi Laporan Keuangan Lembaga Pendidikan Berdasarkan PSAK 45,” *Vokasi Jurnal Riset Akuntansi*, vol. 8, no. 1, pp. 25–33, 2019.
- [27] L. T. Kohn, “Methods in Case Study Analysis,” *The Center for Studying Health System Change*, no. 2, pp. 1–8, 1997.
- [28] B. Bogdan and S. K. Bilken, “Quality research for education: An introduction to theory and methods,” pp. 106–156, 1992.
- [29] D. Sulistiani, “Akuntansi Pesantren Sesuai SAK ETAP dan PSAK 45 dalam Penyusunan Laporan Keuangan Pesantren,” *AKTSAR: Jurnal Akuntansi Syariah*, vol. 3, no. 1, p. 31, 2020, doi: 10.21043/aktsar.v3i1.7198.
- [30] R. A. Savitri, “Implementasi Akuntansi Berbasis Akrua: Ketika Pelaporan Keuangan Pemerintah Daerah Berbenah,” *AKTSAR: Jurnal Akuntansi Syariah*, vol. 1, no. 1, p. 25, 2018, doi: 10.21043/aktsar.v1i1.3828.
- [31] M. Pendidikan, D. A. N. Kebudayaan, and R. Indonesia, “Peraturan Menteri Pendidikan No. 19 Tahun 2020,” pp. 2013–2015, 2013.