

Accountability in Elementary School

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Abstract— Compulsory Nine-Year Basic Education and the provision of greater access to community groups that have been less able to reach educational services, such as the poor, people living in remote areas, or people with disabilities. One reason for the low participation in education, especially on the poor is the high cost of education both direct and indirect costs. BOS learners through basic education level will be freed from the burden of school operational costs. Finance and financing is one of the resources that directly support the effectiveness and efficiency of education management. It requires the school's ability to plan, implement, and evaluate and be accountable for the management of funds are transparent to the public and the government. The research was conducted using qualitative descriptive methods, and implemented in an elementary school in Bandung. Research results show that primary school accountability is low.

Keywords— BOS funds, Accountability, Elementary School

I. INTRODUCTION

One of the basic education funding is a significant source of funds of State Budget (APBN) is the School Operational Assistance (BOS). The BOS Program is a national program in the education sector absorbs a large budget and directly related to the lives of the public at large. program BOS aims to ease the burden for financing public education in the context a nine-year compulsory education. the principle that education funds are based on the principles requires participation, transparency, public accountability, efficiency, and fairness [1].

Finance and financing is one of the resources that directly support the effectiveness and efficiency of education management. It requires the school's ability to plan, implement, and evaluate and befor accountable the management of funds in a transparent and accountable to the public and the government.

Transparency is the openness of information. Public disclosure regulates access to information held by public bodies (including schools / madrasah) [2]. Accountability is the obligation to account for the work in accordance with the mandate received to others (society, supervisor, or other parties that have been set).

Transparency, accountability pillar part of "good governance" and is closely related to education governance (good education governance). In other words, management the financial of the school is a set of activities that regulate school finance ranging from planning, accounting, procurement, oversight and accountability

Phenomenon is important is explained through the system and mechanism of the implementation of basic education programs in a responsible manner and quality, so that the stakeholders concerned to know and got information about activities the undertaken. The education system is responsible and quality is the answer to stakeholders, so do not look with suspicion that time during this the organizers just spend and absorb the government budget and public and BOS.

Issues that will be examined in this paper is how the diversity of accountability for the Implementing School Operation Support Funds in Elementary School.

II. THEORETICAL FRAMEWORK

According to [3] BOS is a government program which is basically the provision of funding for non-personnel operating costs for basic education unit as the implementation of compulsory education. In general, the BOS program aims to ease the burden for financing public education in the context of compulsory education a nine-year quality. In the implementation of its management of BOS funds should be in accordance with the principles of governance public institutions.

The World Bank defines good governance as an implementation of development management of solid and responsible in line with principles democratic and an efficient market, the avoidance of misallocation of investment funds, and prevention of corruption both politically and administratively, to run budget discipline and the of creation a legal and political framework for the growth of business activity [4].

In this case, the World Bank put more emphasis on how governments manage the resources of social and economic development interests of society, while UNDP more emphasis on the political, economic, and administrative management of the state [5].

According to Elkwood in [5] explains there are four dimensions of accountability that must be met by the public sector organizations, namely:

A. Honesty and Accountability Accountability Law

Accountability honesty with regard to the avoidance of abuse of office, while the legal accountability associated with the guarantee of compliance with laws and regulations required in the use of sources of political funds.

B. Accountability Process

Accountability processes related to whether the procedures used in the carrying out task has been quite good in terms of adequacy information of accounting systems, management information systems, and administrative procedures.

C. Accountability Program

Accountability program related to consideration of whether the set goals can be achieved or not, and whether it has considered alternative programs that provide optimal results with minimal costs.

D. Accountability Policy

Accountability policies relating to the accountability of government / organizations, public both national and local, over the policies taken by the government of the DPR / DPRD and society at large.

Characteristics of Good Governance by UNDP (5) include:

- 1) Participation, which is community involvement in either decision-making, directly or indirectly through representative institutions.
- 2) Rule of law, namely the legal framework and indiscriminately.
- 3) Transparency, namely freedom of information relating to public interests.
- 4) Responsiveness, namely the speed and responsiveness of public agencies in providing services to stakeholders.
- 5) Consensus Orientation, which is oriented to the public interest.
- 6) Equity, that every society has an equal opportunity to obtain welfare and justice.
- 7) Efficiency and Effectiveness, namely the management of public resources is done efficiently and effective.
- 8) Accountability, the accountability to the public for any activities conducted.
- 9) Strategic vision, which is the organizer of the state and society must have a vision far ahead.

III. METHODS

The study was conducted in elementary schools in Bandung. The method used in this research is descriptive quantitative research.

IV. DISCUSSIONS

Based on data from respondents who filled in a questionnaire obtained answers regarding diversity accountability as follows:

TABLE I. SCORE ANSWER RESPONDENTS AGAINST ITEMS IN THE VARIABLE ACCOUNTABILITY STATEMENT

No. Instruments	Respondents answer		Score Item	Score Top	%	Description
	Yes (I)	No (0)				
1	224	1	224	225	99,56	Enough
2	225	0	225	225	100,00	Enough
3	225	0	225	225	100,00	Enough
4	225	0	225	225	100,00	Enough
5	225	0	225	225	100,00	Enough
6	221	4	221	225	98,22	Enough
7	225	0	225	225	100,00	Enough
8	225	0	225	225	100,00	Enough
9	225	0	225	225	100,00	Enough
10	67	158	67	225	29,78	Low
Total	2087	163	2087	2250	92,76	Enough

^a Source: Research Data (data processing)

In a variable number of items statement of accountability with 10 points and the number of respondents 225 people from 45 schools, obtained a total score of 2087 items or with a percentage of 92.76%, resulting from the total score of respondents on a 10-point statement regarding accountability obtained ranges as follows:

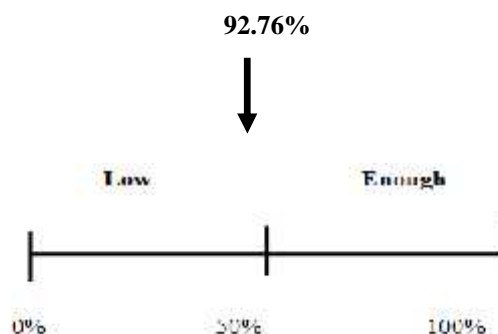


Fig. 1. Accountability Variable

Through total score responses from 10 statement filed regarding accountability variable, it can be seen that the response respondents about accountability variables included in the category of "Enough". In detail the distribution of respondents' answers on the items statements about variable accountability can be known through the table below:

TABLE II. RESPONDENTS ON ITEM STATEMENT "MANAGEMENT TEAM BOS FILLING, SEND AND CLICKING UPDATE BASELINE DATA STUDY (FORM BOS-01A, BOS-01B AND BOS-03C) "

Form BOS-01A, BOS-01B dan BOS-03C				
	Frequency	Percent	Valid Percent	Cumulative Percent
No	1	.4	.4	.4
Valid Yes	224	99,6	99,6	100,0
Total	225	100,0	100,0	

^b Source: SPSS 20.0 (data processing)

In the table above it can be seen respondents about the statement item "Management team BOS filling, send and clicking basic data update education (BOS-01A form, BOS and BOS-01B-03C)". The majority of respondents said "Yes" as many as 224 people or with a percentage of 99.6%. While respondents who said "No" as many as one person or with a percentage of 0.4%. This shows that the majority of the Management Team BOS has been filled, send and clicking update baseline data study (form BOS-01A, BOS-01B and BOS-03C).

TABLE III. RESPONDENTS ON ITEM STATEMENT "MANAGEMENT TEAM BOS REPORTS REALIZATION OF THE USE OF FUNDS BOS QUARTER (FORM BOS-K7 AND BOS-K7A) AS A FORM OF FINANCIAL ACCOUNTABILITY AND STORED AT THE SCHOOL FOR THE PURPOSE OF MONITORING AND AUDITING"

Form BOS-K7 dan BOS-K7A

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	225	100,0	100,0	100,0

^c. Source: SPSS 20.0 (data processing)

In the table above it can be seen respondents about the statement item "Management team BOS make a report of the BOS funds quarterly (form-K7 and BOS BOS-K7A) as a form of financial accountability and stored at the school for the purpose of monitoring and auditing". All respondents said "Yes" as many as 225 people or with a percentage of 100%. This indicates that the Management Team BOS has made a report of the BOS funds quarterly (form BOS-K7 and BOS-K7A) as a form of financial accountability and stored at the school for the purpose of monitoring and auditing.

TABLE IV. RESPONDENTS ON ITEM STATEMENT "MANAGEMENT TEAM BOS ENTER THE DATA USE OF THE FUNDS EACH QUARTER INTO AN ONLINE SYSTEM THROUGH WWW.KEMDIKBUD.GO.ID"

online Data Entry Frequency

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	225	100,0	100,0	100,0

^d. Source: SPSS 20.0 (Data processed)

In the table above it can be seen respondents about the statement item "Management team BOS enter the data use of the funds each quarter into an online system through www.kemdikbud.go.id". All respondents said "Yes" as many as 225 people or with a percentage of 100%. This indicates that the BOS Management Team have entered the data use of the funds each quarter into an online system through www.kemdikbud.go.id.

TABLE V. RESPONDENTS ON ITEM STATEMENT "MANAGEMENT TEAM BOS MAKE AN ANNUAL REPORT SUBMITTED TO THE DISTRICT EDUCATION OFFICE DISTRICT / CITY"

Reporting City to education

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	225	100,0	100,0	100,0

^e. Source: SPSS 20.0 (data processing)

In the table above it can be seen respondents about the statement item "Management team BOS make an annual report submitted to education District / City". All respondents said "Yes" as many as 225 people or with a percentage of 100%. This indicates that the BOS Management Team has made the annual reports submitted to the education district / city.

TABLE VI. RESPONDENTS ABOUT ITEM STATEMENT "TIM MA ORDERLY BOOKKEEPING PASS BOS (BOS-K4 FORM, BOS BOS-K5 AND K6)"

Bookkeeping orderly

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	225	100,0	100,0	100,0

^f. Source: SPSS 20.0 (data processing)

In the table above it can be seen respondents about the statement item "Tim ma orderly bookkeeping pass BOS (BOS form K4-K5 and BOS BOS-K6)". All respondents said "Yes" as many as 225 people or with a percentage of 100%. This shows that Tim ma BOS has been put through the books in an orderly manner (form BOS-K4, BOS-K5 and BOS-K6).

TABLE VII. RESPONDENTS ON ITEM STATEMENT "MANAGEMENT TEAM BOS PROVIDE SERVICES AND THE HANDLING OF PUBLIC COMPLAINTS"

Care and Handling of Public Complaints

	Frequency	Percent	Valid Percent	Cumulative Percent
No	4	1,8	1,8	1,8
Yes	221	98,2	98,2	100,0
Total	225	100,0	100,0	

^g. Source: SPSS 20.0 (data processing)

In the table above can be unknown respondents about the statement item "BOS Management team to provide services and the handling of public complaints". The majority of respondents said "Yes" as many as 221 people or with a percentage of 98.2%. While respondents who said "No" as many as four people or with a percentage of 1.8%. This shows that the majority of the Management Team of BOS have provided care and handling of public complaints.

TABLE VIII. RESPONDENTS ON ITEM STATEMENT "MANAGEMENT TEAM BOS REPORT THE RESULTS OF THE PURCHASE OF INVESTMENT GOODS FROM BOS TO SKPD DISTRICT / CITY"

Reporting Results Purchase Commodities to SKPD Pendi Kota				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Yes	225	100,0	100,0	100,0

^h Source: SPSS 20.0 (data processing)

In the table above it can be seen respondents about the statement item "BOS management team reporting the results of the purchase of investment goods from BOS to SKPD District / City ". All respondents said "Yes" as many as 225 people or with a percentage of 100%. This indicates that the Management Team BOS has reported the results of the purchase of investment goods from BOS to SKPD District / City.

TABLE IX. RESPONDENTS ON ITEM STATEMENT "MANAGEMENT TEAM BOS SIGN A WAIVER OF RESPONSIBILITY STATING THAT BOS RECEIVED HAS BEEN USED IN ACCORDANCE NPH BOS (LAMP FORM BOS-K7)"

Implementation of the BOS-K7				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Yes	225	100,0	100,0	100,0

ⁱ Source: SPSS 20.0 (data processing)

in the table above it can be seen respondents about the statement item" BOS management team to sign a waiver of responsibility stating that received BOS has been used in accordance NPH (Lamp form BOS-K7) ". All respondents said "Yes" as many as 225 people or with a percentage of 100%. This indicates that the Management Team of BOS had to sign a waiver of responsibility stating that BOS received has been used in accordance NPH BOS (Lamp form BOS-K7).

TABLE X. RESPONDENTS ON ITEM STATEMENT "MANAGEMENT TEAM BOS PROPOSED LIST OF RECIPIENT NAMES BSM ACCORDING TO HOLDERS CARD SOCIAL INSURANCE CORPORATION (KPS) KPS AND PROPOSALS OUTSIDE THE BOS MANAGEMENT TEAM DISTRICT / CITY "

Proposing the Recipient List BSM according KPS				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Yes	225	100,0	100,0	100,0

^j Source: SPSS 20.0 (data processed)

In the table above it can be seen respondents about the statement item "BOS Management team rosters proposed BSM receiver in accordance with the cardholder Social Insurance Corporation (KPS) and usulan outside the BOS Management team District / City". All respondents said "Yes" as many as

225 people or with a percentage of 100%. This indicates that the Management Team BOS has proposed a list of recipient names BSM in accordance with the cardholder Guarantor Social (KPS) and the proposal outside the KPS to Management Team BOS District / City.

TABLE XI. RESPONDENTS ON ITEM STATEMENT "TIM MANAJAMEN BOS INFORM IN WRITING THE RECAPITULATION RECEIVER AND USE AND BOS TO PARENTS EACH SEMESTER IN CONJUNCTION WITH A MEETING OF PARENTS AND THE SCHOOL AT THE TIME OF ADMISSION RAPOT"

BOS Management Reporting to parents				
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid No	158	70,2	70,2	70,2
Valid Yes	67	29,8	29,8	100,0
Total	225	100,0	100,0	

^k Source: SPSS 20.0 (data processing)

In the table above it can be seen respondents about the statement item "Tim management BOS inform in writing the recapitulation of the recipient and the use and BOS to parents each half of the meeting together with the parents and the school at the time of admission rapport ". The majority of respondents said "No" as many as 158 people or with a percentage of 70.2%. While respondents saying "Yes" as many as 67 people or with a percentage of 29.8%. This shows that the majority of BOS management team does not inform in writing the recapitulation of the recipient and the use of the funds to the parents of each semester in conjunction with a meeting of parents and school at the time of admission report.

V. CONCLUSIONS

Accountability management school in BOS funds have been quite good, but the accountability of the fund management should be based on honesty, so expect the government was able to design guidelines for the implementation of the management of the funds well and instill the value of honesty.

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