



Transparency and Accountability in the Management of BOS Funds at SMP 17 Makassar: Public Administration Perspective

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Abstract. This research was conducted to analyze transparency and accountability in the management of BOS funds in the 17th Makassar State SMP, Public Administration Perspective. The principle of the management of the BOS fund itself has gone smoothly through the planning, implementation, monitoring, and evaluation, as well as the reporting carried out by the fund managers of BOS in the 17th state of Makassar. The research method used in this research is qualitative research with data analysis using qualitative methods of interactive modeling (Huberman & Miles, 2002). which refers to the process of selecting, simplifying, abstracting, and/or transforming data. The source of this research data comes from an interview with one of the fund managers of the BOSS at the 17th Makassar State High School. The School Operational Assistance Management (BOS) at Negi 17 Makassar has been conducted in accordance with the vision and mission of the government of education since it has implemented the principles of flexibility, effectiveness, efficiency, accountability, and transparency with procedures and technical guidelines that have been adapted to prioritize education needs in the 17 Makassar State High Schools until there is no expenditure of budget funds on the management of the BOS fund in 17 Makassar state.

Keywords: Transparency, Accountability, Public Administration Perspective.

1 Introduction

Education, which is a major milestone in the creation of a nation's intelligence, can be presented through the education achieved by its citizens. In Indonesia, article 31, paragraphs 1 and 2, states that every citizen has the right to education. (2) Every citizen of the state is obliged to pursue basic education, and the government is obligated to provide it. Therefore, in this study, researchers are interested in analyzing transparency and accountability in the management of the BOS Fund at the 17th Makassar State High School from a public administration perspective. Seeing the importance of the manage

ment analysis of the program of BOS funds in the maintenance of education, the purpose of this research is to analyze transparency and accountabilities in the management of the Bos fund in the 17th Macassar from a public administration perspective. This is in line with the exposure (Haqiqi & Nugraha, 2019). that there is a significant influence on the transparency and accountability of the management of the BOS funds. The principles of transparency in the administration of the Boss funds themselves are urgently needed in order to realize transparency and responsibility (Solikhatusun, n.d.).

2 Research Method

The research method used in this research is qualitative research with data analysis using an interactive qualitative method (Huberman & Miles, 2002). That is, it refers to the process of selecting, simplifying, abstracting, and/or transforming data that approaches the entirety of written field notes, interview transcripts, documents, and other empirical materials, then presenting the data, in this case presenting the data that is most used. is with narrative text, then drawing conclusions and verification. The research data was collected through interviews with BOS fund management staff at SMP Negeri 17 Makassar. Apart from this, the material for analysis is observation and documentation in the form of regulatory documents regarding the implementation of BOS fund management in the city of Makassar, especially at SMP Negeri 17 Makassar.

3 Literature Review

3.1 Development of Public Administration

The public administration is constantly doing research, so its development and progress in the era of globalization continue to grow, of course, despite the essence of its complexity, which is continuously studied by experts. This can be seen in administrative defenses that are grouped into three categories of administrative defenses by Nur et al. (n.d.) namely:

- a) The term "administration" refers to the process of undertaking an activity that involves cooperation between two or more people in acting toward a goal.
- b) The term administrative, which covers the orderly and systematic arrangement of the facts in writing to obtain a thorough ground to guarantee the smoothness of the process of the administration itself, such as letters written or acquittals for a liability in a report,
- c) The term "administration" in the sense of government or public administration is the whole component of the administration to be carried out.

3.2 Defense of Transparency and Accountability

Transparency is defined by several sources (Haqiqi & Nugraha, 2019) aying that transparency is the openness of financial resources and their quantity, the details of their use,

and their responsibility, which makes it easier for stakeholders to be able to give in detail how they are handled.

Later, the defense on accountability embodied by (Ismail & Sumaila, 2020) said that the principle of accountability means that fund managers in this way provide an opportunity to the parties to be able to manage and control the use of education budgets through the process of effectivity on financial arrangements and financing of education that can have implications for capacity improvement for pupils.

3.3 Principles of Management of Education Financing

In the management of education funds, it is best to adhere to the principles of transparency and accountability (Ismail & Sumaila, 2020).

4 Results

Human resources, which are the forerunner to the development of education, are the initial foundation of what we often refer to as human resources. By building human resources in education management, the vision and mission as well as the goals of education itself will be built as a creator of prosperity in all environments, including the nation and state, society, and schools. This, of course, cannot be separated from funding, so in the 2003 National Education System Law in Chapter, accountability. Therefore, it can also be interpreted that the management of funds in education originating from the government and society must be based on the principles of transparency and accountability. With transparent administration and management of funds, the public can know where school funds are spent (Haqiqi & Nugraha, 2019). As has also become the focus of attention in implementation, namely compliance and what's happening, Compliance refers to whether implementors comply with established procedures or standard rules. Meanwhile, "what's happening" asks how the implementation process was carried out, what obstacles arose, what was achieved, why, and so on (Ripley & Franklin in Ismail & Sumaila, 2020).

Based on explaining that in the process of implementing the boss's own funds, if they have been implemented to their targets and have been managed in a transparent and accountable manner, it will really help the quality of the school. Apart from that, the realization of BOS funds was able to improve the quality of education in Indonesia (Putra, 1970). It is very clear that improving the quality of education in Indonesia through one of these government programs will certainly be a guide to improving the quality of education itself, especially at SMP Negeri 13 Makassar.

School Operational Assistance (BOS), as one of the efforts carried out by the government that aims to ease the burden on the community regarding education costs in the context of 12 years of compulsory education, can increase the effectiveness and efficiency of education management. The BOS fund management component itself includes planning, use, and recording activities, as well as accountability. sources of income based on the number of students each year (Anggraini, 2013).

However, the management of BOS funds itself is still ineffective because many schools have not implemented a BOS fund management system in accordance with the principles of managing BOS funds, budget allocations are inappropriate, and the financial planning of BOS funds is incorrect. One formal educational institution that can manage BOS funds well is SMP Negeri 13 Makassar in Makassar City. SMP, located on Jl. Jl. Tamalate VI No. 2 Perumnas-Panakkukang Makassar, Kassi-Kassi, Kec. Rappocini, Makassar City, South Sulawesi, has received BOS funding assistance with an annual amount of IDR 1,000,000 per student. With data for the last 5 years, as follows:

Table 1. Data on receipt of BOS funds for SMP Negeri 13 Makassar

Total Stdents/ year	2019	2020	2021	2022	2023
1.111	1.111.000.000				
1.099		1.099.000.000			
1.088			1.088.000.000		
1.107				1.107.000.000	
1.071					1.071.000.000

Source: boss fund manager

The allocation of BOS funds received at SMP Negeri 13 Makassar is intended for routine expenditure on activities and developing students' talents and interests, honorarium salaries, electricity, and wifi. Apart from other expenses earmarked for building maintenance, stationery, books, and workshop consumption or training to increase teacher capacity at SMP Negeri 13 Makassar, This explains that the BOS funds, which have been managed by SMP Negeri 13 Makassar, are allocated clearly and transparently and have implemented the principle of accountability from a public administration perspective. Because the BOS funds at SMP Negeri 13 Makassar really support the continued increase in capacity of resources at SMP Negeri 13 itself.

5 Conclusion and Suggestions

5.1 Conclusions

Based on the research results, it can be concluded that every year there is a receipt of BOS funds at SMP Negeri 13 Makassar in the amount of Rp. 1.000,000 per student, with details of management each year or in the last five years as follows:

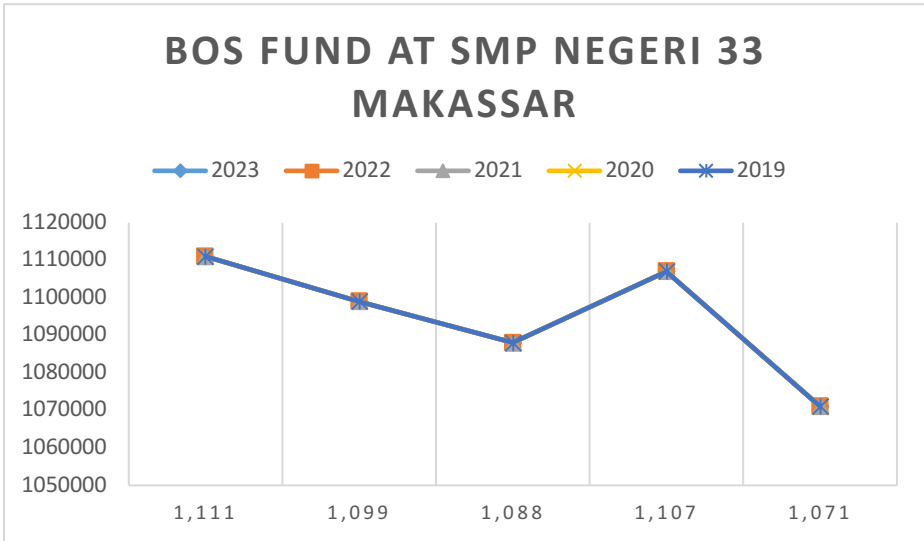


Fig. 1. BOS Fund at SMP Negeri 33 Makassar

During the process of receiving BOS funds, the principles of transparency and accountability have been followed. The public administration perspective at SMP Negeri 13 Makassar has been running because it always receives BOS funds from the government with routine school expenditures to increase the capacity of human resource performance at SMP Negeri 13 Makassar.

Suggestions:

- 1) In carrying out the management of BOS funds, management is needed that is based on the principles of public administration.
- 2) Successful management of BOS funds is possible if the principles of transparency and accountability have been implemented so that all elements can feel the benefits.
- 3) The commitment to SMP Negeri 13 Makassar in managing BOS funds, which has been considered successful, should be maintained so that it can always be one of the model schools in the city of Makassar.
- 4) Further research can add respondents to related research, for example, Makassar City Education Office, vertically.
- 5) There is always a need for training in the form of IT-scale technical guidance in managing BOS funds.

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