

**EVALUASI PENGELOLAAN DANA BANTUAN OPERASIONAL SEKOLAH DI
MTS AL-ICHSAN NANGGULAN TAHUN ANGGARAN 2018-2019**

**MANAGEMENT EVALUATION OF SCHOOL OPERATIONAL ASSISTANCE
(BANTUAN OPERASIONAL SEKOLAH-BOS)
IN MTS AL-ICHSAN NANGGULAN BUDGET YEAR 2018-2019**

By:

Adinda Putri Rhomadhonia

Yogyakarta State University, Accounting Education Program

adindaputri0199@gmail.com

Dhyah Setyorini, S.E., M.Si., Ak.

Teaching Staff of The Departement of Accounting Education, Yogyakarta State University

dhyah_setyorini@uny.ac.id

Abstrak

Menentukan pengelolaan dana BOS. Penelitian ini bertujuan untuk mengetahui pengelolaan dana BOS di MTs Al-Ichsan Nanggulan tahun 2018-2019, berdasarkan empat aspek pengelolaan dana BOS yang tercantum dalam tujuan Petunjuk Teknis BOS Madrasah No.511 Tahun 2019. Penelitian ini merupakan penelitian kualitatif dengan pendekatan studi kasus. Pengumpulan data dilakukan dengan bservasi, wawancara, dan dokumentasi. Validitas data dalam penelitian ini dengan triangulasi dan member-check. Data dianalisis dan dievaluasi menggunakan model evaluasi Discrepancy.

Hasil penelitian ini menunjukkan bahwa: (1) Pengelolaan dana BOS di MTs Al-Ichsan Nanggulan dalam aspek transparansi belum terlaksana sepenuhnya. (2) Pengelolaan dana BOS dalam aspek akuntabilitas telah dilaksanakan. Pengelolaan dana BOS telah sesuai dengan realita. (3) Aspek pengelolaan BOS yang efektif dan efisien di MTs Al-Ichsan Nanggulan sudah cukup dilaksanakan. (4) Pengelolaan BOS di MTs Al-Ichsan Nanggulan dalam rangka administrasi dan pelaporan telah terlaksana.

Kata Kunci: Pengelolaan Dana BOS, Evaluasi Dana BOS Madrasah, Discrepancy

Abstract

Determine the BOS fund management. This study aims to determine the BOS fund management at MTs Al-Ichsan Nanggulan on 2018-2019, based on the four aspects of BOS fund management listed in BOS Technical Guidelines' objectives for Madrasah No. 511 of 2019. This research is qualitative research with a case study approach. Observation, interviews, and documentation carried out data collection. The validity of the data in this study was by triangulation and member-check. The data were analyzed and evaluated using the Discrepancy evaluation model.

The results of this study indicate that: (1) Management of BOS funds at MTs Al-Ichsan Nanggulan in the aspect of transparency is not implemented yet. (2) The BOS fund management in the accountable aspect has been implemented. The BOS fund management is under reality. (3) Effective and efficient aspects of the BOS management at MTs Al-Ichsan Nanggulan have been sufficiently implemented. (4) BOS Management at MTs Al-Ichsan Nanggulan in order in administration and reporting aspect has been carried out.

Keywords: BOS Fund Management, BOS Fund Evaluation for Madrasas, Discrepancy

INTRODUCTION

Based on Hamid (2013: 89), School Based Management (MBS) is an activity to manage school activities to achieve school goals. This activity involves all interest groups related to the school in the decision-making process. SBM aims to empower schools, especially their human resources (principals, teachers, employees, students, parents, and the surrounding community), by granting authority, flexibility and other resources to solve the school's problems (Hamid, 2013: 90).

Management in educational institutions includes many aspects, one of them is financing. This aspect must be considered to achieve academic goals and be managed during educational activities (Jaenudin & Suroto, 2017: 1). Through financial management activities, funding needs for school activities can be planned, pursued, recorded transparently, and used to finance the school program's implementation. School-based financing management is a financing arrangement that includes planning, organizing, implementing, and evaluating financing activity programs in schools, guided implementing school-based management (mbscenter.or.id).

Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System states that the government and local governments are obliged to provide services and facilities, and guarantee quality education for every citizen without discrimination. One of the state's roles is to provide or reduce the cost of education, namely Bantuan Operasional Sekolah (BOS). BOS is an implementation of Law Number 20 of 2003 article 34 paragraph 2. BOS was implemented in July 2005 with the students' target at the basic education level (Elementary School and Junior High School) and other educational units.

According to Minister of National Education Regulation number 69 of 2009, BOS is a government program that provides funding for non-personnel operating costs for basic education units as the implementer of the compulsory

education program. Meanwhile, the standard of non-personnel operating costs is the standard to finance operational activities. The fee is given for one year as part of the total education fund. So that educational units can carry out educational activities regularly according to the National Education Standards.

In general, the BOS program aims to ease the community's burden on education financing in the context of the quality Compulsory Education Program for nine years plus three years. It plays a role in accelerating Minimum Service Standards (SPM) in schools that have not met SPM and achieving National Education Standards (SNP) in schools that have completed the SPM (Kemendikbud, 2015: 3). Therefore, the management of BOS must refer to aspects of the BOS Technical Guidelines' objectives for Madrasahs so that they can be judged according to goals and success. The four aspects are as follows.

The first one is Transparent aspect. Fund management must be carried out openly and involving various parties so that school members and the community can provide suggestions, criticism, and supervise and control program implementation. The second one is Accountable aspect. Fund management must be accountable, and ensure compliance with the agreed implementation guidelines and regulations. The use of funds must be effective and efficient. Students who are exempt from or assisted with school fees and BOS fund managers must be carefully selected and under the established criteria. Likewise, the activities and sectors to be funded will use BOS funds. Besides, on Order in administration and reporting aspect, schools that receive funds must prepare and submit reports on the implementation of activities and financial accountability following the required provisions, both in terms of time and report components.

In 2019, BOS funds increased by IDR 800 billion. Previously, the funds allocated were IDR 46.6 trillion, now it is IDR 47.4 trillion. This increase occurred

because of differences in distribution. Currently, BOS funds are equivalent to 60-70% of SPM costs (wartaekonomi.co.id). The increasing number of funds channeled did not make the problem of BOS funds disbursement less and less. Even though it has been regulated, the management of BOS funds in schools is not yet under existing regulations. BOS management is not under the BOS technical guidelines (the biggest case caused losses to the state as much as IDR 4.5 billion, in Jakarta). Also, the alleged corruption case in December 2019, was related to the misuse of BOS funds in the Bantul area, DIY. There are also allegations of irregularities in the procurement of an integrated communication tool for the disaster 2018 budget, at the elementary and junior high school levels (jogja.tribunnews.com).

One of the private schools that received BOS funds is MTs Al-Ichsan. This school is a secondary school owned by the Al-Miftah Islamic Boarding School Foundation in Nanggulan, Kulon Progo. Based interviews with the school BOS treasurer, it is known that the school has received BOS funds since 2017. Like any school in general, MTs Al-Ichsan needs to manage the BOS funds it receives. Fund management allocated the program according to BOS principles.

According to the BOS MTs treasurer, there are several obstacles in managing BOS at MTs Al-Ichsan Nanggulan. From the government side, BOS funds, which should have been disbursed on time, were sometimes delayed for up to four months. Schools need these funds to implement programs. From the internal side of the school, financial management at schools is still relatively simple. Community and school community participation in the management of BOS funds is still lacking. Besides, most of the teachers and staffs are relatives and neighbors, so there may be a low professionalism in managing BOS funds. MTs Al-Ichsan Nanggulan has not published the report or BOS budget plan to the students guardians and the community. Therefore, the author wants to research on

the management of BOS funds at MTs Al-Ichsan. The research was made with the title Management Evaluation of School Operational Assistance (Bantuan Operasional Sekolah-BOS) in Mts Al-Ichsan Nanggulan Budget Year 2018-2019.

METHODS

This type of research is qualitative with a case study approach. The purpose of this case study is to describe the management of BOS funds at MTs Al-Ichsan Nanggulan, based on the four principles of BOS Technical Guidelines for Madrasah's objectives. At this stage, the management of BOS funds will be defined as the process of planning, implementing, monitoring and evaluating, and reporting under the BOS Technical Guidelines. The program evaluation model used in this study is the Discrepancy or Provus Evaluation Model.

This research was conducted at MTs Al-Ichsan, at the Al-Miftah Kauman Islamic Boarding School Complex, Kauman, Jatisarone, Nanggulan, Kulon Progo Regency, Special Region of Yogyakarta. The observations was carried out in December 2020, while the study was carried out in January to February 2020.

In this study, the data sources were recorded through written notes or an audio recorder, taking photos as a tool for using the interview and observation methods. These data were obtained from madrasah principals, BOS treasurers, teachers, madrasah committees, and guardians of students at MTs Al-Ichsan Nanggulan as research subjects. Researchers chose data sources from school principals, BOS treasurers, teachers, and school committees at MTs Al-Ichsan Nanggulan because these sources are school managers who have the authority to intervene in the allocating of BOS funds in schools. This research aims to manage BOS funds, in terms of transparency, accountability, effectiveness and efficiency, and orderly administration and reporting.

The research data were collected through observation, interview

(structured interviews), documentation, and audiovisual. In this study, researchers used a focused open observation type. Open observations are observations that are being made by the researcher and are known to the subject under study. Focused observation has focused on a particular aspect to be studied (Djamal, 2017: 69). Documents are needed as secondary data in research. The documents used in this study are private documents and public documents (Creswell, 2008: 180), as official school documents. Official

documents are documents that are owned by certain community institutions, both used internally and for external purposes (Djamal, 2017: 89).

In this study, the authors used three research instrument guidelines, that are observation guidelines, interview guidelines, and documentation. Researcher compiled a grid of interview guide instruments to facilitate the process of collecting and processing data. These are as follows.

Table 1. Instrument Grille

Aspects	Subaspects	Indicators	Respondents
Planning	Transparent	RKAM Announcement	Madrasah Principal, BOS Treasurer, Teachers, and Madrasah Committees.
	Accountable	Supervision by related parties.	
	Effectifve and Efficient	a. Conformity to conditions and needs.	Madrasah Principal, BOS Treasurer, Teachers, and Madrasah Committees.
		b. Poor student selection criteria.	
		c. School treasurers criteria.	
Order in administration and reporting	Completeness of signatures (School Principal, Committee, Head Of Foundation, Provincial Education Office) and related documents in the RKAM.	Madrasah Principal and BOS Treasurer.	
Implement-ation	Transparent	a. Shopping list announcement.	Madrasah Principal, BOS Treasurer, Teachers, and Madrasah Committees.
		b. Distribution of BOS cash balances.	
	Accountable	a. Bookkeeping accuracy.	Madrasah Principal and BOS Treasurer.
		b. BOS refund mechanism.	
		c. Taxation	
Effective and Efficient	a. On-time distribution of funds.	Madrasah Principal, BOS Treasurer, Teachers, and Madrasah Committees.	
	b. The accuracy of facility procurement.		
	c. Use of funds for school activities (extracurricular, PPDB, evaluation, etc.).		
Order in Administration and Reporting	a. The timeliness of BOS refunds.	Madrasah Principal, BOS Treasurer, Teachers, and Madrasah Committees.	
	b. Administrative completeness.		
Monitor- ing and	Transparent	Evaluation result announcement.	Madrasah Principal, BOS Treasurer, Teachers, and

Aspects	Subaspects	Indicators	Respondents
Evaluation	Accountable	Related accountability.	Madrasah Committees.
	Effective and Efficient	Monitoring/evaluation timelines.	
Reporting	Order in Administration and Reporting	The administration is required for evaluation.	Madrasah Principal, BOS Treasurer, Teachers, and Madrasah Committees.
	Transparent	Report announcement.	
	Accountable	The conformity of the report with evidence, reality, and requirements	
	Effective and Efficient	Timeliness in preparation and submission.	
	Order in Administration and Reporting	Reports and related documents completeness.	

The validity of the data for this study is triangulated with sources. Triangulation with sources carried out in this study was to compare the results of interviews, the contents of related documents, and observations. The main informants in this study were the Madrasah Principal, the BOS MTs Treasurer, Teachers, and the Madrasah Committee, with supporting informants from documents and observations of the

management of BOS MTs funds at MTs Al Ichsan. Member check is a process of checking data obtained by researchers from data givers. The purpose of the member check is to find out how far the data obtained is following what is provided by the data provider (Sugiyono, 2013: 375).

In this study, after collecting data, the activity was continued by reducing the research data. Besides, the data is also analyzed so that it can be presented and understood by the readers.

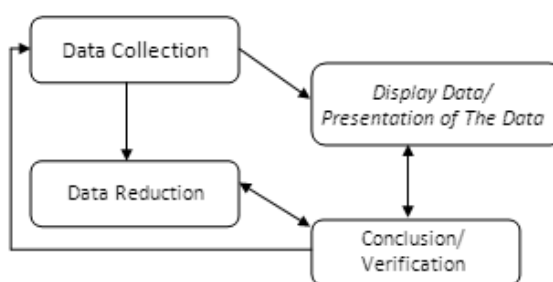


Figure 1. Qualitative data analysis according to Miles and Huberman

FINDINGS AND DISCUSSION

Findings

Planning stage

Table 2. The Evaluation Result of BOS Fund Management in MTs Al-Ichsan Nanggulan Budget Year 2018-2019 at the planning stage

Technical Guidelines of BOS for Madrasah No. 511 of 2018/2019	Implementation	Evaluation Result	
Transparent	Making RKT in the form of RKAM in a transparent manner	RKAM was prepared by the Head of Madrasah and BOS Treasurer. It was approved in a meeting with the Madrasah Committee and the parents of students.	The RKAM preparation is under standards, but is not yet transparent.
	Announce plans for the use of BOS funds in madrasah	RKAM is announced to teachers and parents of students. The BOS Fund Usage Plan (Rencana Penggunaan Dana BOS) is announced on an announcement board	The RKAM has been announced, but its coverage is not too broad. The announcement of the plan for the use of BOS funds under the BOS guidelines.
	Openness to criticism and suggestions	MTs Al-Ichsan is open to criticism and suggestions. However, there have been no complaints regarding the planning for BOS funds.	MTs Al-Ichsan has been open to criticism and suggestions but does not yet have a place/media to submit input.
Accountable	Accountability of RKAM to the MORA Office in the Regency/City.	The RKAM that has been approved and endorsed by the PPK is submitted to the MORA as one of the conditions for the disbursement of BOS funds.	The RKAM accountability mechanism is under the Technical Guidelines.
	The RKAM is endorsed by the PPK with the consideration of the Madrasah Committee.	The RKAM of MTs Al-Ichsan Nanggulan was endorsed by the PPK of the MoRA in Kulon Progo Regency, with the consideration of the Madrasah Committee.	The mechanism for ratifying the RKAM is under the BOS Madrasah Technical Guidelines.
Effective and Efficient	Compilation of data on students receiving BOS funds and submitting them to the MoRA at the Regency/City level.	Data on students who receive BOS funds are submitted to the MoRA Office on-time.	BOS fund recipient student data has been submitted according to the provisions. All students are free of charge.

Technical Guidelines of BOS for Madrasah No. 511 of 2018/2019	Implementation	Evaluation Result
Establishment of a BOS Fund Management Team consisting of a Responsible Officer (Madrasah Principal) and Members (Treasurer, 2 or more Teachers, Madrasah Committee, and Parents of Students)	The MTs Al-Ichsan Nanggulan BOS Fund Management Team was formed by the Head of Madrasah with the members of the BOS Madrasah Treasurer.	The MTs Al-Ichsan Nanggulan BOS Fund Management Team is not following the provisions of the BOS Technical Guidelines. Teachers, Madrasah Committees, and parents of students do not participate in the management of BOS funds.
Order in Administration and Reporting	The suitability of the RKAM preparation format	The preparation of the RKAM at MTs Al-Ichsan Nanggulan is following the format in the Madrasah BOS Technical Guidelines No. 511 of 2019.
	The conformity of the data format for the student receiving BOS funds.	The format for the preparation of data on BOS funding recipients is under the BOS Madrasah Technical Guidelines No. 511 of 2019
		The preparation of the RKAM at MTs Al-Ichsan Nanggulan is following the format in the technical guidelines.
		The format for the preparation of data on students receiving BOS funds is under the technical guidelines

Implementation Stage

Table 3. The Evaluation Results of BOS Fund Management in MTs Al-Ichsan Nanggulan Budget Year 2018-2019 at the implementation stage

Technical Guidelines of BOS for Madrasah No. 511 of 2018/2019	Implementation	Evaluation Result
Applying the principle of openness in determining the items purchased.	MTs Al-Ichsan does not publish a list of items to be purchased on the bulletin board, but all Teachers and Employees are aware of the list of items.	In determining what to buy, it is sufficient to apply the principle of openness
Applying the principle of openness in determining where to buy goods.	MTs Al-Ichsan does not post a shopping list on a bulletin board, but all Teachers and Employees are aware of the place.	In determining where to buy goods, it is sufficient to apply the principle of openness
Announce the	MTs Al-Ichsan	The amount of BOS

Technical Guidelines of BOS for Madrasah No. 511 of 2018/2019	Implementation	Evaluation Result
amount of BOS funds that have been used.	Nanggulan almost every month publishes balance updates and BOS on the announcement board.	funds that have been used has been announced, but it is not routine every month.
Openness to criticism and suggestions.	MTs Al-Ichsan is open to criticism and suggestions. However, there have been no complaints regarding the management of BOS funds.	MTs Al-Ichsan has been open to criticism and suggestions but does not yet have a medium to convey input.
The signature of the Treasurer, Madrasah Principal, and Madrasah Committee on the announcement of the amount of BOS funds that have been used.	The signature of the BOS treasurer and madrasah principal on the announcement of the amount of BOS funds that have been used	The signature on the announcement of the amount of BOS funds that has been used is not following the technical guidelines.
Accountable The suitability of the mechanism for returning the remaining BOS funds with the technical guidelines for BOS	The BOS fund management team at MTs Al-Ichsan Nanggulan understands the mechanism for returning the remaining BOS funds. However, MTs Al-Ichsan has never returned the remaining BOS funds because the funds are always lacking.	The BOS fund management team in MTs Al-Ichsan Nanggulan understands the mechanism for returning the remaining BOS funds.
The suitability of the tax mechanism with the provisions in the BOS Technical Guidelines.	The BOS fund management team at MTs Al-Ichsan Nanggulan understands the tax mechanism related to BOS funds, according to technical guidelines. However, the Management Team never forgot to report the tax return, so that they paid a fine.	The BOS fund management team at MTs Al-Ichsan Nanggulan understands the tax mechanism related to BOS funds, according to technical guidelines.
Effective and Efficient The goods and services purchased are following the priority scale	MTs Al-Ichsan has a priority scale in the purchase of goods to be purchased. The goods	MTs Al-Ichsan has determined the priority of purchasing goods

Technical Guidelines of BOS for Madrasah No. 511 of 2018/2019	Implementation	Evaluation Result
	purchased are tailored to the most urgent and needed important needs.	following the technical guidelines for BOS Madrasah No. 511 of 2019.
Applying the principle of budget efficiency in determining the items purchased.	MTs Al-Ichsan Nanggulan only buys the items that are needed.	MTs Al-Ichsan has applied the principle of budget efficiency in determining the items purchased.
Applying the principle of budget efficiency in determining where to buy goods.	MTs Al-Ichsan buys goods at the nearest SMEs.	MTs Al-Ichsan has applied the principle of budget efficiency in determining where to purchase goods.
BOS funds and facilities are distributed to students on time	BOS funds and facilities are disbursed as soon as possible after the BOS funds are disbursed, although sometimes the distribution is hampered by delays in the distribution of BOS funds by the government.	The distribution of BOS funds and student facilities was running quite well and on time.
Keep the original receipts properly and neatly filed.	The BOS treasurer always keeps the original expenses receipts properly and neatly filed.	MTs Al-Ichsan Nanggulan has kept evidence of the expenditure of BOS funds under the technical guidelines for BOS Madrasahs.
Order in Administration and Reporting Carry out bookkeeping under the provisions of the BOS Madrasah technical guidelines, namely the General Cash Book and the Tax Assistant Book.	There is a General Cash Book and a Tax Assistance Book in the management of BOS funds at MTs Al-Ichsan Nanggulan.	MTs Al-Ichsan Nanggulan has conducted bookkeeping under the provisions of BOS technical guidelines.
The conformity of the format for the preparation of the General Cash Book and Tax Assistance Book with the Technical Guidelines for BOS	The preparation of the General Cash Book and Tax Assistance Book is under the bookkeeping framework in the BOS Madrasah technical guidelines.	The format for the preparation of the General Cash Book and the MTs Al-Ichsan Nanggulan Tax Assistance Book is under the Madrasah BOS Technical

Technical Guidelines of BOS for Madrasah No. 511 of 2018/2019	Implementation	Evaluation Result
	Madrasahs.	Guidelines.

Evaluation and Monitoring Stage

Table 4. Evaluation results of BOS Fund Management in MTs Al-Ichsan Nanggulan Budget Year 2018-2019 at the evaluation stage

Technical Guidelines of BOS for Madrasah No. 511 of 2018/2019	Implementation	Evaluation Result	
Transparent	The party that supervises or supervises is the Regency / City MORA.	The Ministry of Religious of Kulon Progo Regency and the Head of the Madrasah Education Section of Kulon Progo Regency conducted the monitoring separately and using different methods.	The party that carries out supervision following the stated in the BOS Madrasah Technical Guidelines.
	Public complaints regarding the management of BOS funds.	MTs Al-Ichsan Nanggulan is open and has a public complaint form regarding the management of BOS funds. However, so far there has never been a complaint regarding the management of BOS funds.	MTs Al-Ichsan Nanggulan is open and has a public complaint form under the technical guidelines.
	Announcing the results of the evaluation.	MTs Al-Ichsan Nanggulan did not announce the results of the evaluation in general. Only the BOS Fund Management Team, Teachers, and Committees know the results.	MTs Al-Ichsan Nanggulan is quite transparent about the results of the evaluation of BOS fund management.
Accountable	Accountability for evaluation results to The District or City MoRA Offices	The responsibility for evaluation of BOS fund management at MTs Al-Ichsan is in the form of improvements to each of the evaluated components, so that the submission of accountability reports to the MORA is not too hindered by revisions.	MTs Al-Ichsan is sufficiently accountable for the results of evaluating the management of BOS funds.
Effective and Efficient	Monitoring time	Monitoring at MTs Al-Ichsan Nanggulan is not carried out regularly once a period or once a year. Sometimes, Kulon Progo MoRA supervisors do not come for monitoring for	The Ministry of Religious Affairs in Kulon Progo Regency does not routinely monitor MTs Al-Ichsan Nanggulan.

Technical Guidelines of BOS for Madrasah No. 511 of 2018/2019	Implementation	Evaluation Result
	more than one year.	
Order in Administration and Reporting	MTs Al-Ichsan complements all the components that are monitored by Kasi Dikmad.	MTs Al-Ichsan Nanggulan has paid attention to the components needed in monitoring the management of BOS funds.

Reporting Stage

Table 5. Evaluation results of BOS Fund Management in MTs Al-Ichsan Nanggulan Budget Year 2018-2019 at the reporting stage

Technical Guidelines of BOS for Madrasah No. 511 of 2018/2019	Implementation	Evaluation Result
Compilation of the BOS Accountability Report in a transparent manner.	The BOS Accountability Report for MTs Al-Ichsan Nanggulan was prepared by the BOS Fund Management Team, namely the Head of Madrasahs and the BOS Treasurer.	The preparation of the BOS MTs Al-Ichsan Nanggulan accountability report has not been transparent.
Dissemination of BOS Accountability Reports.	A copy of the BOS Accountability Report for MTs Al-Ichsan Nanggulan was submitted to the Madrasah Committee but was not publicly distributed.	MTs Al-Ichsan Nanggulan has not been transparent regarding the results of the BOS Accountability Report.
Announcing the budget realization.	MTs Al-Ichsan Nanggulan regularly announces the realization of the BOS budget.	MTs Al-Ichsan Nanggulan has announced the realization of the budget.
Openness to criticism and suggestions.	MTs Al-Ichsan is open to criticism and suggestions. However, there have been no complaints regarding the BOS Fund Management Accountability Report.	MTs Al-Ichsan has been open to criticism and suggestions, but does not yet have a medium to convey input.
Accountable	Compatibility between reports	MTs Al-Ichsan Nanggulan has made a BOS Fund
		The report is under reality.

Technical Guidelines of BOS for Madrasah No. 511 of 2018/2019	Implementation	Evaluation Result
and reality.	Management Accountability Report that is in accordance with reality.	
The Purchase invoice must be affixed with a stamp that matches the purchase value.	All evidence of spending BOS funds at MTs Al-Ichsan Nanggulan has been stamped with a stamp duty that is under the value of the purchase of goods.	Purchase invoice disbursement is stamped under the purchase value.
Proof of payment must be approved by the Madrasah Principal.	Proof of payment at MTs Al-Ichsan Nanggulan is always approved by the Madrasah Principal first.	Proof of payment has been approved by the Madrasah Principal.
Effective and Efficient	Annual reports are submitted to MoRA / PPK no later than January of the following year.	The annual reports of 2018 was submitted to MoRA in January 2019. However, the annual reports of 2019 was delayed in submitting it to the MoRA due to the late disbursement of BOS funds and the busy activities in December at MTs Al-Ichsan.
	The suitability of the RKAM and forms in the BOS accountability report.	MTs Al-Ichsan is quite good at paying attention to the timeliness of submitting annual reports.
Order in Administration and Reporting	The RKAM and forms in the BOS accountability report.	The RKAM and forms are following the format determined by the Ministry of Religious.
	Bookkeeping compliance.	Bookkeeping at MTs Al-Ichsan is under with the provisions of the 2019 Madrasah BOS Technical Guidelines.
	Proof of spending of BOS funds.	Bookkeeping at MTs Al-Ichsan is under the provisions of the 2019 Madrasah BOS Technical Guidelines.
	Preparation of activity reports under BOS-funded activity components.	The signature on the proof of spending of BOS funds is under the provisions
		The activity reports compiled under the provisions of BOS Madrasah Technical Guidelines No. 511 of 2019.

Discussion

Transparent

Based on the data, MTs Al-Ichsan has not really implementing transparent principle. This is evidenced by unannounced RKAM, Shopping List, shopping team for goods, the kinds of items purchased and the place of purchase of goods. Likewise, MTs Al-Ichsan did not publish the evaluation results and the accountability report of BOS funds management. The composition of the BOS Management Team at MTs Al-Ichsan Nanggulan has also not met the existing standards. Moreover, there is no media to convey criticism and suggestions. In fact, based on Krina (2003: 14), the provision of criticism and suggestions by school members and the community is one of the principles of transparency realization indicator in the management of BOS funds. Therefore, the management of BOS funds at MTs Al-Ichsan Nanggulan should have a mechanism that facilitates public inquiries, namely the existence of a criticism and suggestion box or a service center. Meanwhile, several things that have fulfilled the transparent principle in the management of BOS funds at MTs Al-Ichsan are the publication of the Madrasah Budget Plans. Besides, MTs Al-Ichsan provides a public complaint form. This fulfills one of the indicators of the transparent principle, namely the existence of a mechanism that facilitates reportin and disseminating information on irregularities about public officials when they are serving the public (Krina, 2003: 15). However, this form will unusefull if the community is completely unaware of the BOS fund management process at MTs Al-Ichsan.

Based on the existing theory, the management of BOS funds in a transparent manner must be carried out so that stakeholders can know the process and results of school decision making and policies (Egoswara, 2012: 295). The management of BOS funds in a school can be said to be transparent if the school can guarantee access or freedom for everyone to obtain information about the

implementation and results achieved in managing the funds. The principle of transparency has two aspects, namely public communication by the government and people's rights to access information (Krina, 2003: 14). So, MTs Al-Ichsan Nanggulan should have published every stage in the BOS fund management process and ensure that all school members and the community are aware of these stages. By expanding communication regarding the BOS funds management to the public, the right of the community to access to information will also be realized.

According to the theory, there are several things that need to be improved in the management of BOS funds at MTs Al-Ichsan Nanggulan. The selection of the BOS Fund Management Team must consist of several external parties (parents and the community). This is a manifestation of one of the indicators of a school that can be said to be transparent, that is a compliance with existing standards (BOS Technical Guidelines for madrasah). Moreover, the publication of the RKAM should be even wider by distributing it to all parents, not only to the one who attend the meeting. MTs Al-Ichsan Nanggulan should also distribute the RKAM on the bulletin board so that the whole community and outside parties can find out about the results of the RKAM for madrasah that year. Likewise, the publication of the Goods Shopping Team, the kinds of items purchased, the places where to buy items, the BOS fund management evaluation result, and the accountability report for the management of BOS funds must also be published more widely.

Accountable

Based on the data obtained, in general MTs Al-Ichsan Nanggulan has implemented the accountability principle. MTs Al-Ichsan always fulfills the accountability mechanism to the MoRA, as well as to parents of students. Mardiasmo (2002: 20) states that accountability is the responsibility for managing an activity economically and efficiently to the giver of responsibility. According to Mahmudi (in

Ismi, 2016: 34), the demand for school accountability as a public sector is to emphasize more on horizontal accountability, not just vertical accountability. One of MTs Al-Ichsan's responsibility to parents and the community, MTs Al-Ichsan does not charge education fees for every student, according to the regulations of the Kulon Progo Regency. The responsibility of madrasah to students is also achieved by providing adequate learning facilities. This is related to one of the indicators of school success in the principle of accountability. This indicator is about achieving efficient results with available sources (Fattah, 2013: 93). However, MTs Al-Ichsan's achievement on this principle has not been perfect due to the lack of feedback mechanisms (participation, suggestions, complaints, etc.).

Effective and Efficient

In general, the management of BOS funds at MTs Al-Ichsan Nanggulan was quite effective and efficient, apart from external factors that could not be avoided (for example: government delays in distributing BOS funds). Effectiveness relates to the implementation of all main tasks, achieving goals, timeliness and active participation of members. Mulyasa (2005: 89) suggests that an activity is said to be effective if the goal can be achieved optimally with minimal use or use of resources. According to this theory, MTs Al-Ichsan still cannot fully rely on BOS funds because the funds provided are still insufficient, so madrasahs use grants and committee fees as additional funds.

Meanwhile, in the aspect of time, MTs Al-Ichsan Nanggulan simply applies this principle. The same goes for the distribution of BOS funds to students. Madrasahs distribute BOS funds as soon as possible. However, in terms of evaluation and monitoring, the time used was not effective. This is influenced by external factors (supervisor team, MoRA, etc.).

Order in Administration and Reporting

MTs Al-Ichsan Nanggulan has implemented an orderly administration and reporting on the management of BOS

funds properly. According to Sutarto (1982: 14) Administration is a series of structuring activities on the main work carried out by a group of people in cooperation to achieve certain goals. According to Sutarto (1982: 9) administration is classified into a series of activities, namely carried out by a group of people; take place in a collaboration; and aims to achieve the goals that have been set.

The administration prepared by MTs Al-Ichsan Nanggulan has fulfilled all of the above series of activities, starting from the preparation of RKT, RKAM, compilation of lists of students receiving BOS funds, bookkeeping, taxation, to compilation of end-of-period and year-end reports. The report is prepared by the BOS Fund Management Team as a form of accountability for the management of BOS funds for one period. The BOS fund management report has provided useful information for fund providers and other users. The reports have also been prepared according to standards and provide information about the performance of the organization during a period. Reports submitted to the Ministry of Religion on time. These things are under the purpose of preparing the report disclosed by Suwardjono (in Ismi, 2016: 39).

CONCLUSION

Based on the results of research and discussion, it can be concluded that the transparent aspect of the School Operational Assistance Fund management in MTs Al-Ichsan Nanggulan 2018-2019 is less applicable. At the planning stage, MTs Al-Ichsan Nanggulan has disseminated the BOS Fund Usage Plan. Madrasa is quite open in determining where to purchase goods and items to be purchased, although they are not disseminated in detail on the bulletin board. The preparation and dissemination of the BOS Fund Accountability Report were not done openly. The Madrasah Principal and BOS Treasurer prepare the report. Beside, BOS fund management in MTs Al-Ichsan Nanggulan budget year 2018-2019 on

accountable aspect is quite good. In the planning stage, the accountability mechanism and RKAM approval are under the BOS Technical Guidelines of Madrasah in 2019.

At the implementation stage, madrasahs understand and implement the BOS fund management mechanism according to technical guidelines. The BOS Funds management in MTs Al-Ichsan Nanggulan budget year 2018/2019 in terms of effectiveness and efficiency as a whole is quite good. In the planning stage, the announcement of students who receive BOS funds is following the regulations and has been submitted to the MORA of Kulon Progo Regency on time. However, the MTs Al-Ichsan Nanggulan BOS Fund Management Team's formation was not following the provisions of the BOS Technical Guidelines. The implementation of order in administration and reporting aspects in the BOS Management at MTs Al-Ichsan Nanggulan of 2018-2019 has met the rules.

REFERENCES

- Arikunto, S. & Jabar, C. S. A. (2004). *Evaluasi program pendidikan, pedoman teoritis bagi praktisi pendidikan*. Jakarta: Bumi Aksara
- Arikunto, S. & Jabar, C. S. A. (2009). *Evaluasi pendidikan: Pedoman teoritis praktis bagi mahasiswa dan praktisi pendidikan*. Jakarta: Bumi Aksara.
- Bastian, I. (2015). *Akuntansi pendidikan: Pengelolaan organisasi pendidikan (ed. ke-2)*. Yogyakarta : BPFY-Yogyakarta
- Creswell. (2008). *Research design*. USA: Sage Publication, Inc.
- Depdikbud. (2003). *Undang-Undang RI Nomor 20, Tahun 2003, tentang Sistem Pendidikan Nasional*.
- Djunaidi & Alhanshur, F. (2012). *Metodologi penelitian kualitatif*. Yogyakarta: Ar-Ruzz Media.
- Engkoswara & Komariah, A. (2012). *Administrasi pendidikan*. Bandung: Alfabeta.
- Fattah, N. (2011). *Landasan manajemen pendidikan*. Bandung : PT. Remaja Rosdakarya.
- Fattah, N. (2013). *Analisis kebijakan pendidikan*. Bandung: Remaja Rosdakarya.
- Departemen Agama. (2008). *Peraturan Pemerintah (PP) Republik Indonesia Nomor 48 Tahun 2008 tentang Pendanaan Pendidikan*. Downloaded on April 20, 2019 from direktori.madrasah.kemenag.go.id
- Djamal. (2017). *Paradigma penelitian kualitatif (edisi revisi)*. Yogyakarta: Mitra Pustaka
- Hamid. (2013). *Manajemen berbasis sekolah*. [Versi Elektronik]. *Jurnal Al-Khawarizmi*, 1, 89-90.
- Hayati, T. M. F. (2017). *Pengaruh manajemen keuangan sekolah terhadap efektivitas anggaran di MTs N 21 Jakarta*. Skripsi, Universitas Islam Negeri Syarif Hidayatullah Jakarta. Downloaded on March, 21 2019 from <http://repository.uinjkt.ac.id>
- Jaenudin, A. & Suroto. (2017). *Analisis pengelolaan dan pengawasan keuangan sekolah di SD Negeri se-Kecamatan Way Tuba*. Artikel, Universitas Sebelas Maret. Downloaded on November, 30 2019 from <http://media.neliti.com>
- Kementerian Agama. (2019). *Petunjuk teknis BOS pada madrasah tahun anggaran 2019*. Jakarta: Kementerian Agama. Downloaded on March, 10 2019 from <https://madrasah2.kemenag.go.id>
- Krina, L. L. (2003). *Indikator & alat ukur prinsip akuntabilitas, transparansi dan partisipasi*. Jakarta: Badan Perencanaan Pembangunan Nasional.
- Mahmud. (2011). *Metode penelitian pendidikan*. Bandung: Pustaka Setia.

- Mardiasmo. (2002). *Akuntansi sektor publik*. Yogyakarta: Andi.
- Mardiasmo. (2009). *Akuntansi sektor publik*. Yogyakarta: Andi.
- Mulyono. (2010). *Manajemen berbasis sekolah*. Yogyakarta: Ar-Ruzz Media.
- Mulyasa. (2005). *Manajemen berbasis sekolah konsep, strategi dan implementasi*. Bandung: Remaja Rosdakarya.
- Munandar, M. (1985). *Budgeting perencanaan kerja, pengkoordinasian kerja, pengawasan kerja (ed. ke-1)*. Yogyakarta : BPFE-Yogyakarta.
- Miles, M. B. & Huberman, A. (2007). *Analisis data kualitatif buku sumber tentang metode-metode baru*. (Translated by Tjetjep Rohendi Rohisi). Jakarta: Universitas Indonesia.
- Moleong, L. J. (2014). *Metodologi penelitian kualitatif*. Bandung: PT. Remaja Rosdakarya
- Mulyasa. (2005). *Manajemen berbasis sekolah konsep, strategi dan implementasi*. Bandung: Remaja Rosdakarya.
- Nasution S. (2003). *Metode penelitian naturalistik kualitatif*. Bandung: PT. Tarsito
- Ningsih, L. (2019). *Kemendikbud: Dana BOS 2019 naik Rp800 miliar*. Accessed on December, 9 2019 from <https://www.wartaekonomi.co.id/>
- Prawironegoro, D., & Purwanti, A. (2009). *Akuntansi manajemen*. Jakarta: Mitra Wacana Media.
- Rama, P. (2015). *Inilah 14 modus penyelewengan dana BOS*. Accessed on December, 13 2019 from <https://www.teraslampung.com/>
- Reeve & James M. (2005). *Pengantar Akuntansi Adaptasi Indonesia*. (Terjemahan Damayanti Dian). Jakarta: Salemba Empat.
- Rosyada, D. (2004). *Paradigma pendidikan demokratis: Sebuah model pelibatan masyarakat dalam penyelenggaraan pendidikan*. Jakarta: Kencana.
- Rusdiana. (2017). *Manajemen evaluasi program pendidikan*. Bandung: Pustaka Setia.
- Solikhatun, I. (2011). *Analisis pengelolaan dana Bantuan Operasional Sekolah (BOS) (studi pada SMK N 1 Yogyakarta)*. Skripsi, Universitas Negeri Yogyakarta. Downloaded on May, 1 2019 from <https://eprints.uny.ac.id/>
- Sudijono, A. (2008). *Pengantar evaluasi pendidikan*. Jakarta: Grafindo Persada.
- Sugiyono. (2013). *Metode penelitian pendidikan pendekatan kuantitatif, kualitatif, dan R&D*. Bandung: Alfabeta
- Sukmadinata, N. S. (2013). *Metode penelitian pendidikan*. Bandung: Rosda.
- Sutarto. (1982). *Pengertian, kedudukan, dan perincian ilmu administrasi*. Yogyakarta: Supersukses.
- Suwardjono. (2005). *Teori akuntansi: Perencanaan pelaporan keuangan (ed. ke-3)*. Yogyakarta: BPFE.
- Tim MBS UM Malang. (2013). *Manajemen pembiayaan berbasis sekolah*. Accessed on December, 13 2019 from <https://mbscenter.or.id/>
- Wardhani, C. M. (2019). *Selamatkan Rp2 milyar, Kejati DIY komitmen berantas korupsi*. Accessed on December, 19 2019 from <https://jogja.tribunnews.com/>
- Wirawan. (2011). *Evaluasi teori, model, standar, aplikasi, dan profesi*. Jakarta: Raja Grafindo Persada