

To cite this article: Abner Herry Bajari (2022). THE IMPLEMENTATION OF GOOD GOVERNANCE-BASED SCHOOL OPERATIONAL FUNDING POLICY PROGRAM, International Journal of Education and Social Science Research (IJESSR) 5 (1): 135-153

THE IMPLEMENTATION OF GOOD GOVERNANCE-BASED SCHOOL OPERATIONAL FUNDING POLICY PROGRAM

(Case Study at Inpres Perumnas 4 Public Elementary School Jayapura City Papua)

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DOI: <http://dx.doi.org/10.37500/IJESSR.2022.5112>

ABSTRACT

It is critical to monitor the implementation of the current School Operational Funding Program (BOS) policy in order to determine the extent to which it is effective, accountable, and has an impact. At the same time, the principles and values of good governance are considered to be an important aspect of the implementation of a program in an effort to ensure that a policy that is being implemented is held accountable. In general, the purpose of this study is to determine whether or not the implementation of the BOS fund program policy is in accordance with the principles of Good Governance at the Inpres Perumnas 4 Public Elementary School in Jayapura City, Indonesia. Several important points were discovered through the use of the qualitative method to collect and analyze both primary and secondary data from informants. These include: First and foremost, the implementation of the BOS Fund program at SD Negeri Inpres Perumnas 4 Jayapura City has proceeded smoothly and in accordance with the established procedures and regulations. In accordance with the principles of administrative accountability generally, it is applicable and can be said to be in accordance with them. For the second, when a manager pays attention to the aspect of targeting accuracy through the mechanism of participation or involvement of stakeholders, the implementation of management principles and good governance practices has generally gone quite well. The same can be said for accountability and transparency mechanisms in the reporting and dissemination of information to the general public. But there are several obstacles or challenges that must be overcome in order to achieve success, including the need for more detailed regulations, the need for flexibility in determining programs, and the need for a more flexible accountability mechanism. More importantly, the ability to manage human resources is believed to be an extremely important determinant of the success of a BOS Fund program that is currently underway.

KEYWORDS: Policy Implementation, School Operational Fund, and Good Governance.

1. INTRODUCTION

Education is the most important enterprises and area of public service in the world. The effort to improve the general welfare and quality of life of citizens throughout the nation and state is unquestionably related to this. More than that, it is about the concept of reinvesting in human capital

through educational opportunities. This means that the long-term success of Indonesia's development will be determined in large part by the further development of the creative capabilities and productivity of Indonesian human resources (labor), which will be greatly aided by an increase in the value of investment in high-quality education. The assumption is that if we invest and start realizing significant GNP in the education sector, it will be similar to the strategy that has been successfully implemented in several other countries, such as Germany, Japan, South Korea, Taiwan, Hong Kong, and Singapore, which have experienced rapid development and growth as a result of their human capital productivity (OECD, 2018).

Consequently, the policy of developing human resources, also known as developing human capital, is a strategy for Indonesia's current development transition and efforts to achieve the universal goals set forth in the country's constitution. For the purpose of clarity, the constitutional mandate is clearly stated in Law No. 20 of 2003 concerning SISDIKNAS, specifically Article (49) which mandates that education funds other than educator salaries and official education costs be allocated a minimum of 20% of the APBN and 20% of the APBD for the education sector. Policy instruments, such as budgeting and education management systems, are required for the implementation of the national education policy in order to support the overall structure of the policy. The School Operational Funding (BOS) program was established as a result of this, and its mission statement states that the Bos fund policy is intended to accelerate the improvement of the quality of national education, which has been in decline for some time (see global education data).

However, according to various research reports and monitoring and evaluation (Monev) reports, several institutions and researchers have discovered that the BOS Fund budget has been misappropriated, which has implications for poor performance, accountability, and effectiveness, and even leads to corrupt practices in some cases. The issue of implementing the BOS fund program in many schools in Indonesia is still being debated, as evidenced by complaints about BOS funds that have been published on the official website of the Ministry of Education and Culture (Kemdikbud), where there have been allegations of double counting, fictitious financing, project markups, embezzlement, and misappropriation of funds. Many indications of misuse of BOS funds were found in 2007 and 2008, for example, according to the report on the results of the examination conducted by the Supreme Audit Agency of the Republic of Indonesia (BPK RI) on BOS funds and other education funds (DPL) for the fiscal years 2007 and 2008, which stated that 1). A total of 62.85 percent of schools did not include BOS and DPL receipts in their financial statements. In addition, 4.12 percent of schools do not provide their students with free school operating costs. 3). Funds from the BOS totaling Rp 28.14 billion were misused for the purpose for which they were intended. 4). The BOS fund book has a value of Rp. 562.4 million, which is not in accordance with the BOS fund guidebook, and a value of Rp. 656.7 million, which has not yet been used or cannot be used. 5). The occurrence of indications of corruption amounting to Rp. 2.41 billion in funds that are being kept in reserve. (kemendikbud.go.id).

These findings continue, and the BPKP, as an official State institution, even issued a disclaimer opinion on the financial statements issued by the Ministry of Education and Culture in 2011, particularly regarding the use of BOS funds, which was included in its report. This confirms that, in many instances, the management of BOS funds results in indications of bribery and corruption. It was discovered through ICW's experience that many fictitious Letters of Accountability (SPJ) were owned by schools in order to cover up illegal school expenses, as stated in Aliyudin Sofyan (2012) that school corruption practices were covered up through engineering or manipulation of financial statements.

However, in some cases, the effectiveness, performance, and transparency aspects of the use of Bos funds are causal and contextual in nature, meaning that they are highly dependent on a variety of influencing factors as well as the context of the case study in question. As demonstrated in several researches related to this topic in several case studies that demonstrate positive practices or realizations on the one hand and negative realizations on the other, it is not possible to generalize in practice, as demonstrated in several case studies that demonstrate positive practices or realizations on the one hand and negative realizations on the other.

As a result, this study is intended to be used as a case study to determine how far the implementation or application of School Operational Funding (BOS) has progressed in the Inpres Perumnas 4 State Elementary School of Jayapura Papua, in order to observe various managerial aspects of the implementation or implementation, as well as the dimensions -Dimensions that influence it, particularly with regard to accountability for the implementation of BOS funds, have progressed. It is necessary to conduct this performance and accountability evaluation study because, after all, there are still numerous issues that arise in the implementation of BOS fund management in schools, ranging from budget preparation and implementation, to reporting and auditing BOS accountability. There are still many schools that claim that their financial administration does not adhere to the principles set forth in the law, namely the principles of transparency and accountability to the general public.

According to Febri's opinion (in ICW dated August 8, 2014), one of the factors contributing to the deviation of BOS funds at the school level was a lack of transparency, accountability, and citizen participation in the management of the funds. Febri's opinion is available online. In the case of the APBS (School Expenditure Budget), for example, most schools did not comply with the requirement to post the budget on school bulletin boards. As a result of these and other problems, lessons learned and improvement efforts are undertaken in an effort to improve the accountability performance of BOS policies or programs. The lack of accountability ultimately becomes an impediment to achieving program effectiveness in a long-term, sustainable way. Specifically, the achievement of performance goals through the use of BOS funds can be measured in terms of four major managerial aspects: efficiency, effectiveness, transparency, and accountability.

As a means of achieving program performance in terms of effectiveness and efficiency of its objectives, the implementation of accountability and transparency mechanisms as well as the use of a

management system or tool (toolkit) cannot be understated. Specifically, this is in accordance with Regulation No. 3 of 2019 concerning Technical Guidelines for School Operational Funding (BOS) issued by the Ministry of Education and Culture of the Republic of Indonesia, which includes indicators for the transparent and accountable management of BOS funds, as well as other regulations. Therefore, Transparency and Accountability are parameters that cannot be separated from the strengths and weaknesses of BOS fund management as a result of the nature of the fund management itself. In order for there to be transparency in the management of BOS funds, there must be transparency in the management of BOS funds. Accountability in the management of BOS funds, on the other hand, is concerned with administrative order and accountability for the use of BOS funds.

Based on the foregoing, this study aims to conduct a more in-depth investigation into the accountability of budget management for BOS Program, specifically in SD Negeri Inpres Perumnas 4 Jayapura City, Papua. The investigation will include questions about the accountability and effectiveness of program implementation for BOS Assistance based on the principles of Good Governance. There are several areas of focus, including aspects of implementation effectiveness, program responsiveness, and accountability mechanisms, as well as the obstacles that must be overcome in order for them to be implemented successfully. As a result, the following major questions are posed here: 1). In SD Negeri Inpres Perumnas 4 in Jayapura City, Papua, how has the implementation of the use and management of BOS funds been carried out so far? 2). The use of BOS funds in SD Negeri Inpres Perumnas 4 Jayapura City has implications for good governance practices, but it is unclear what those implications are. 3). When it comes to the implementation of BOS Fund management at SD Negeri Inpres Perumnas 4 Jayapura City, what are the dimensions that surround it that determine its success?

So far, we have come to the conclusion that accountability is extremely important in the management of the BOS fund budget at SD Negeri Inpres Perumnas 4 Jayapura City, Papua, particularly in an effort to achieve good governance in the country (GG). Through the use of a comprehensive policy strategy, the implementation of GG in the practice of administering BOS funds can undoubtedly be made more effective. This is especially true in the context of the global pandemic situation (Corona Virus-19), which is currently affecting the world of higher learning. Consequently, during this pandemic, the Ministry of Education and Culture has eased the use of the BOS Fund, which can be used by school principals to fund specific needs that are specific to their respective schools. This is one of the inclusive policies implemented by the Ministry during this pandemic. It goes without saying that this breath of fresh air must be followed by a robust accountability mechanism.

II. CONCEPTUAL FRAMEWORK

2.1. Good Governance Concept

The implementation of an efficient and effective State government, while maintaining the "synergy" of constructive interaction between the three domains (State, Private Sector, and Society), according to various academic concepts, is the most basic form of good governance. The criteria of good governance is explained as follows:

1. Competence, maksudnya setiap orang yang dipilih menduduki jabatan tertentu benar-benar orang yang memiliki kompetensi dari setiap aspek penilaian, baik; dari segi pendidikan/keahlian, pengalaman, moralitas, dedikasi, maupun aspek lainnya misalnya the right man on the right place.
2. Transparency, prinsip keterbukaan harus benar-benar diterapkan pada setiap aspek dan fungsi pemerintahan, apalagi bila dilengkapi dengan prinsip merit system dan reward and punishment, akan menjadi fungsi pendorong bagi optimalisasi dan keberhasilan penyelenggaraan pemerintahan,
3. Accountability, sejalan dengan prinsip transparansi, prinsip akuntabilitas akan mendorong setiap pejabat untuk melaksanakan tugasnya dengan cara yang terbaik, karena setiap tindakan yang diambilnya akan dipertanggungjawabkan dihadapan publik dan hukum,
4. Participation, mengingat tanggung jawab dan intensitasnya terutama dihadapkan pada kemampuan untuk mengoptimalkan sumber daya yang dimiliki maka diperlukan prakarsa, kreativitas dan peran serta masyarakat guna memajukan suatu program yang dicanangkan,
5. Rule of Law, merupakan kepastian akan penegakan hukum yang jelas dalam penyelenggaraan pemerintahan dan pelaksanaan suatu kebijakan,
6. Social Justice, bahwa prinsip kesetaraan dan keadilan bagi setiap anggota masyarakat mesti diterapkan dalam penyelenggaraan pemerintahan maupun suatu kebijakan.

Obviously, all of these factors become significant in the implementation of the government and policy system. However, the evaluative evaluation of BOS funds as the study's focus examined the accountability component of BOS funds as a management instrument as well as a tool for determining the effectiveness of the BOS fund program's implementation. More than that, accountability is a management tool or instrument for analyzing performance and evaluating approaches for implementing a policy program. In accordance with this, one critical component of accountability is transparency. Transparency enables us to ensure that reported school data is accurate. If the status of data in a school report changes, complete transparency demands that the change be communicated openly and expeditiously to all relevant parties (stakeholders).

2.2. Policy Implementation of BOS Program

The policy implementation process can be defined as acts taken by both public and private organizations or community groups that are motivated by a desire to accomplish the policy's stated objectives. While implementation is the process of determining what happens after a program has been declared valid or formulated. The emphasis on policy implementation encompasses the events and actions that occur following the implementation of state policies, both in terms of administrative efforts and the actual impact/impact on society. Mazmanian and Sabatier's model, A framework for implementation analysis (Wibawa et al. 1994), is the appropriate model to utilize in this investigation. In this approach, policy implementation is influenced by the following variables: a). The problem is easily controlled. b). The capacity of policy decisions to structure the implementation process appropriately. c). The direct effect of numerous political variables on the balance of support for achieving policy objectives.

When both the execution and outcomes of a policy are effective, it can be said to be successful. That is, an action is considered to be effective if it is capable of accomplishing the stated objectives. Mardiasmo (2009: 132) defines effectiveness as the extent to which production contributes to the attainment of predetermined goals and objectives (spending wisely). Indicators of efficacy quantify the reach and influence (outcomes) of a program's output (output) on attaining the program's objectives. Additionally, Indriana (2013) emphasizes that efficacy can be measured via the lens of systems theory and the time dimension. According to systems theory, effectiveness criteria should take into account the full input-output cycle, that is, the interactions between school-based management and its environment. Meanwhile, efficacy can be measured on a short-, medium-, or long-term basis, depending on the temporal dimension. Indriana (2013) sees effectiveness in education in terms of three dimensions: the administrator's production function, the psychologist's production function, and the economist's production function.

Meanwhile, Rippley and Franklin (in Subarsono, 2005: 99) assert that the success of program policy implementation is determined by three factors: a. Compliance perspective, which assesses the implementation of the implementing apparatus's compliance. b. Implementation success is determined by the smoothness of routines and the lack of difficulties; and c. Implementation success results in satisfying performance for all parties, particularly program beneficiary groups. Meanwhile, financial management is said to be effective if the activities carried out are capable of regulating finances in order to finance activities necessary to accomplish the institution's goals and the qualitative outcomes are consistent with the set plan. According to the school financial management idea, BOS money management is effective if its utilization is precise and capable of achieving defined results.

2.3. Administrative Accountability Normative Mechanisms

Accountability must be adopted to ensure that duties and performance are carried out in accordance with accepted standards. From an administrative-legal standpoint, it is necessary to establish a clear hierarchical relationship between responsibility centers and their subordinate units, as well as to ensure the implementation of legal provisions that are tailored to the public good and the public services demanded by the entire community (see for example Samuel Paul, Jabbara and Dwivedi, Islamy 1998). Clearly, as Mario D. Yango (AKIP Module, 2000:26-27) divides accountability into four components, they are: regularity accountability, which focuses on fiscal transactions in order to obtain information on regulatory compliance; managerial accountability, which focuses on the efficiency and effective use of funds, assets, human resources, and other resources; and accountability program, which focuses on achieving the results of government operations, not just on complying with applicable regulations.

Accordingly, the administrative accountability model, as stated in the Minister of Education and Culture Regulation Number 3 of 2019 concerning Technical Instructions for School Operational Funding (BOS), which contains components of Accountability Indicators, particularly with regard to Financial Accountability, which is used as an indication of how well an institution has implemented

the accountability principle, describes the accountability mechanism, including through the accounting model and the accountability framework.

• **Accounting Model:**

Schools must produce thorough accounting in order to manage the Regular BOS in compliance with education management standards as well as the provisions of laws and regulations governing the administration and responsibility of financial management organizations. The following are the books and accompanying documentation that the school is responsible for preparing for students.

School Activity Plan and Budget (RKAS)

Schools have a School Activity Plan and Budget (RKAS), which must be signed by the principal, school committee, and head of foundation (especially for schools organized by the community). The RKAS is created once (at first) a year at the beginning of the school year, but it can be revised if necessary in accordance with applicable regulations. It is necessary to accompany the RKAS with an in-depth strategy for the use of finances, which should be developed annually and periodically for each source of funding received by the school.

General Cash Book and Cash Subbook

The School's General Cash Book (BKU) is maintained to track all sources of funds. BKU's accounting system encompasses both external and internal transactions, including cash and non-monetary. Each transaction must be entered in the BKU (as soon as possible after the transaction occurs), and all transactions recorded in the general cash book must also be recorded in subsidiary ledgers, including the cash subsidiary ledger, the bank subsidiary ledger, and the tax subsidiary ledger. Each month, the treasurer and principal must sign the cash book closing. With regards to the cash sub-book, it must record all cash transactions and must be signed by both the treasurer and principle.

Bank Subsidiary Book and Tax Subsidiary Book

The Bank Subsidiary Book must record every transaction through the bank in the form of a check, demand deposit, or cash and be signed by the treasurer and the principal. Meanwhile, the Tax Subsidiary Book functions to record all transactions that must be levied on taxes as well as to monitor the collection and deposit of taxes collected as taxpayers.

Cash Recording and Cash Check Minutes

Each time the BKU closes, the Principal performs a cash audit by determining the amount of cash on hand in the school, in the bank, or in the school account. The outcomes of the cash transaction are then compared to the BKU's final balance for the month. If a discrepancy exists, the explanation for the discrepancy must be explained. Following the cash check, the principle and treasurer sign the cash inspection minutes.

Proof of Expenditure

Each expenditure must be accompanied by a verified receipt. Affixing sufficient stamp duty to evidence the expenditure of a specified amount of money must be done in accordance with the terms of the legislation governing stamp duty. The receipt must provide a clear and complete description of the payment in accordance with its classification. A description of the goods/services purchased can be included as an attachment to the receipt in the form of an invoice. The principal must authorize each evidence of payment and the treasurer must pay it in full. The treasurer must retain all forms of proof of expenditure as evidence and report material. Concerning the accountancy of monies collected by the School for Regular BOS, the following points must be considered:

• Reporting Models and Mechanisms:**Dana Realization of the Use of Funds for Each Source of Funds.**

This report is based on the BKU of all sources of funds controlled by the School within the same time period. This report is submitted on a quarterly basis and is signed by the treasurer, principal, and members of the school committee. This report must be accompanied by a statement of accountability attesting to the fact that the Regular BOS funds were spent in compliance with the Regular BOS Grant Agreement (NPH). The grantee retains and examines evidence of valid expenditure.

Recapitulation of the Realization of Regular BOS Usage

This report summarizes the use of Regular BOS based on school development requirements and the funding component of Regular BOS. The reported spending or use of funds is the total expenditure or use of monies derived from the school's Regular BOS in the applicable year. While the remainder of the previous year's Regular BOS was not included in this year's report, it was nonetheless recorded as school revenue from other sources and its usage was noted in the school budget accounting.

Report on Assets

Schools shall report the results of asset purchases made with Regular BOS funding received during the relevant fiscal year in compliance with regional financial management requirements. The process for reporting expenditures by the Regular BOS and receipt of asset items by the Regional Government complies with the provisions of the Ministry of Home Affairs' legislation on regional financial management.

Report to the Office of Education

For Elementary School and Secondary School, the Regular School BOS team must submit a report document to the district/city Regular School BOS team; for High School, Vocational School, Elementary School for Special Needs, Secondary School for Special Needs, High School for Special Needs, and Special Needs School, the Regular School BOS team must submit a report document to the Provincial Regular School BOS team. The report that must be presented is an annual summary of the quarterly report on the use of Regular BOS. This report must be completed by January 5 of the following year. In addition to the reports outlined above, schools managed by the Central Government

or Regional Governments must produce reports on the results of Regular BOS expenditures and Regional Government asset receipts in accordance with the Minister of Home Affairs-mandated legislation.

Reports to the Regular BOS Webpage

Along with reports provided to the education office in the form of printed documents, the School BOS team is required to submit reports on the use of funds online to the Regular BOS website: <http://bos.kemdikbud.go.id>. The information on the usage of money supplied as an online report is derived from the quarterly report on the recapitulation of Regular BOS spending. This report must be posted to the BOS website at the start of each quarter.

III. METHODOLOGY

3.1. Approach

This is a descriptive-qualitative research design. A descriptive research design is one that is structured in such a way that it provides a systematic description of scientific data derived from the subject or object of the inquiry. More precisely, descriptive research aims to provide a systematic explanation for the data uncovered during the investigation (Arikunto, 1998).

3.2. Sources and Methods of Data Collection

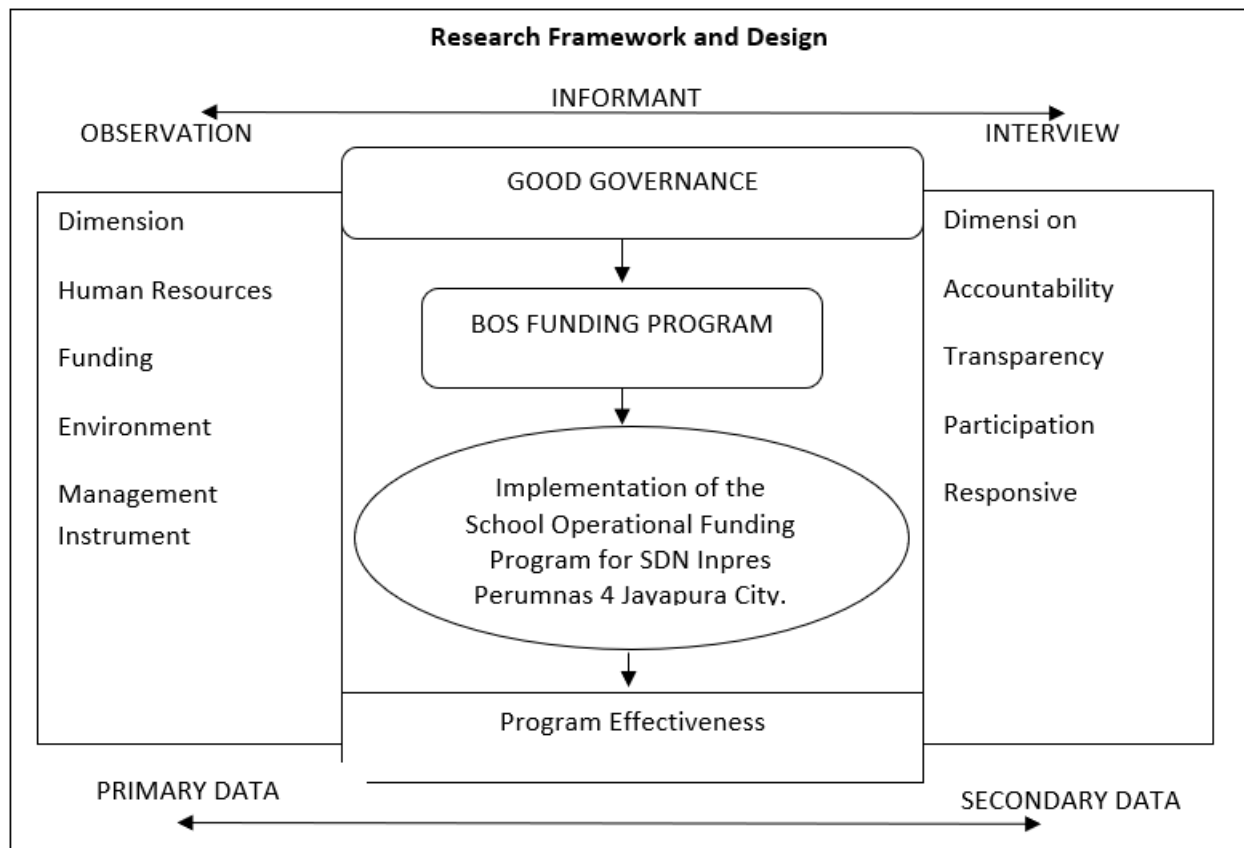
Primary and secondary data sources were used in this investigation. As a result, observation, interviews, and documentation were employed to collect the data for the study. While the primary data gathering method for this study was through interviews with the Principal, BOS Treasurer, instructors, and staff at SD Negeri Inpres Perumnas 4 Jayapura City, Papua. While secondary data is collected in this research through supporting documents at SD Negeri Inpres Perumnas 4 Jayapura City, Papua in the form of monthly reports on the cash flow of BOS funds, reports on the realization of BOS funds, accountability reports on schools that receive BOS funds, General Cash Books and Bank Subsidiary Cash Books, and other documents pertinent to this research.

3.3. Validation and Analysis of Data

To validate the data, information, and instructions gathered throughout the field data gathering process, validation efforts are made using the triangulation technique, which combines numerous data collection techniques and data sources received, performs comparisons, and seeks for new important facts. help bolster the data.

While data analysis in this context refers to Miles and Huberman's (2007) methodology, which consists of three components: data reduction, data display, and conclusion drawing/verification. Data analysis is the process of searching for and compiling data gathered through interviews and field notes in a methodical manner. The following stages were used to simplify data analysis in this study: To begin, identifying data collected in the field, either through interviews or documentation gleaned from books,

literature, and photographs. The second stage, which involves classifying the incoming data and then tailoring it to the challenges and study objectives that will be presented in writing. The third stage is to understand the influencing elements by considering and comparing them to the previously constructed framework of thought via theoretical explanations and concept development.



IV. RESEARCH AND DISCUSSION

SD Negeri Inpres Perumnas 4 Jayapura City Papua enrolls 311 students, both male and female. It employs twenty teachers and educators. Meanwhile, the BOS got grants of Rp. 226.800.000 in 2017. (Two Hundred Twenty Six Million Eight Hundred Thousand Rupiah).

Budget accountability is always implemented thoroughly and in accordance with standard norms, specifically technical instructions (juknis) for use and accountability, as demonstrated by field observations. Similarly, the interview with the BOS Fund's budget manager at SD Negeri Inpres Perumnas 4 Jayapura City revealed the following: "It is certain that budget management is always carried out in accordance with the technical instructions for use, and that accountability for funds is always carried out in accordance with the rules established." applicable as technical instructions and relevant ministerial rules, or Permendikbud in this case. Indeed, every accountability mechanism in

place at this institution is based on numerous legal legislation, which may be reviewed by a variety of stakeholders, most notably the government."

Table 1: Student Data for State Elementary School Inpres Perumnas 4 Jayapura City Papua (2017)

GRADE I - VI		BEGINNING OF THE MONTH			INBOUND			OUTBOUND			END OF MONTH		
GRADE	Total Class	M	F	Total	M	F	Total	M	F	Total	M	F	Total
I	2	25	30	55	-	-	-	-	-	-	25	30	55
II	2	35	21	56	-	-	-	-	-	-	35	21	56
III	2	28	22	50	-	-	-	-	-	-	28	22	50
IV	2	30	21	51	-	-	-	-	-	-	30	21	51
V	2	22	27	49	--	-	-	--	-	-	22	27	49
VI	2	26	24	50	-	-	-	-	-	-	26	24	50
Total	12	166	145	311							166	145	311

Source: Research Document

Apart from the issue of accountability, which appears to be the primary concern of the BOS fund management team at SD Negeri Inpres Perumnas 4 Jayapura City, Papua, the influence on the user community or the general public is also felt by community groups, particularly the poor. This is demonstrated by the following results of many interviews done by one of the informants: "Yes, in principle, all students who are here can benefit from the BOS funds that are distributed through this government policy, particularly at SD Negeri Inpres Perumnas 4 Jayapura City, Papua. There are numerous indicators of student satisfaction, but mostly the purchase of textbooks and stationery. Because, after all, the help is tangible to each student, they no longer need to purchase or spend money on these critical needs".

The facts and information gathered or the statements made by numerous informants in the field demonstrate unequivocally that the use of BOS funding is directly tied to the infrastructure supporting teaching and learning activities, which should be a priority and concern of the team. SD Negeri Inpres Perumnas 4 Jayapura City's management of BOS funding in order to promote substantive responsibility, not just budgetary or administrative accountability.

4.1. Fund Allocation and Management

The document utilized is a recapitulation report on the funding component of the Regular BOS. Following the reporting period, this report must be published quarterly. Reports are made public by displaying them on school bulletin boards or other widely accessible locations. Meanwhile, SD Negeri Inpres Perumnas 4 manages BOS funds. Jayapura City, Papua was evaluated in 2017 based on the amount of BOS funds anticipated and the amount of BOS money used for two (two) semesters.

SD Negeri Inpres Perumnas 4 Jayapura City, Papua obtained a budget cap of Rp. 226,800,000.00 for two (two) semesters in 2017 - of which Rp. 211,632,500.00 is allotted, with the remaining budget of Rp. 15,167,50,00. Thus, the balance of BKU as of July 2017 is 15,167,500.00. The funds are allocated to a variety of Purchasing activities based on the Purchasing code, including the following: Purchasing for office supplies, Purchasing for electrical and electronic equipment, Purchasing for consumable household supplies and equipment, Purchasing for replacement parts for operational equipment, Purchasing for electricity, purchase for multimedia subscriptions, for accommodation and consumption, Purchasing for documentation and publication services, Purchasing for print and/or duplication, Purchasing for land mobility facilities and spending on equipment and machine maintenance, and others.

For semester 1 (one), the following is the breakdown of expenditures or budget realization: Rp. 13,000,000.00 honorarium for the organizing committee; Rp. 24,000,000.00 honorarium for non-permanent/honorary employees; Rp. 7,7500,000.00 honorarium for BOS Fund Management; Rp. 649.000.00 honorarium for daily food and beverage shopping for employees; Rp. 5,300,000.00 honorarium for accommodation services; Rp. 200,000.00 honorarium for printer service. And Rp. 3,016,000.00 is the expense of maintaining other physical facilities and infrastructure. While goods shopping costs are as follows: Rp. 9,093,000.00 for office stationery; Rp. 100,000.00 for billboards, banners, signboards/signs and so forth; Rp. 3,018,000.00 for phone bills; Rp. 202,000.00 for water bills; Rp. 614,000.00 for electricity bills; Rp. 17,955,000.00 for capital expenditure on other office equipment; and Rp. 16,400,000.00 for capital expenditure on geography, biography, and history books.

The ratio number indicates the acceptability of this use based on the input-output analysis. The ratio used in this study is a numerical value that indicates the school's ability to employ BOS funds in accordance with the BOS funds allocated at the beginning of school year. The following table details the ratios achieved by the Inpres Perumnas 4 Elementary School in Jayapura City, Papua during semester 1 of 2017. (one).

Table: Income That Has Been Received and Expenditure That Has Been Paid

INCOME		EXPENDITURE		
ACCOUNT CODE	TOTAL	ACCOUNT CODE		TOTAL
4.1.4.21.52 BOS FUND FOR SD NEGERI INPRES PERUMNAS 4	103.200.000,00	5.2.1.01.01	Organizing Committee Honorarium	13.000.000,00
		5.2.1.02.02	Honorarium for permanent/non-permanent staffs	24.000.000,00
		5.2.1.04.01	BOS Fund Management Honorarium	7.750.000,00
		5.2.2.01.01	Office stationery Expenditure	9.093.000,00
		5.2.2.01.13	Advertisement Expenditures	100.000,00
		5.2.2.03.01	Phone bill	3.018.000,00

		5.2.2.03.02	Water bill	202.000,00
		5.2.2.03.03	Electricity bill	614.000,00
		5.2.2.03.36	Accommodation services	5.300.000,00
		5.2.2.03.39	Maintenance of other physical facilities and infrastructure	3.016.000,00
		5.2.2.03.49	Book Expenditure	150.000,00
		5.2.2.03.51	Printer Service expenditure	200.000,00
		5.2.2.11.01	Daily food and beverage expenditure for employees	649.000,00
		5.2.3.27.05	Capital Expenditure for Procurement of Other Office Equipment	17.955.000,00
		5.2.3.82.09	Capital Expenditure for Procurement of Geography, Biography, History Books	16.400.000,00
Income	103.200.000,00	Total Expenditure		101.447.000,00

4.1. Good Governance Implication

Accountability for financial management is critical since the performance of an organization, including educational institutions, may be judged by how well the institution manages its funds and human resources. The management of BOS funds at SD Negeri Inpres Perumnas 4 Jayapura Papua City in 2017 was conducted to ascertain the extent of accountability for the effective and quantifiable use of BOS funds in accordance with Good Governance principles, which include aspects of effectiveness, transparency, participatory governance, and responsiveness or being on target.

Assuming that the government's assumption in disbursing BOS funding is sufficient to cover all school operational expenses, the government prohibits schools from collecting tuition fees from parents. As a result, the practice and execution of Good Governance as a management tool/toolkit becomes critical in achieving these goals.

As demonstrated in this study, generally adhering to the principles of Good Governance when implementing BOS funds has consequences for changing the structure of school life by increasing the quality of education in schools.

Several features, for example, that appear to be obvious in field data analysis include accountability concerns, notably administrative accountability. Administrative accountability, as evidenced by the availability of adequate financial documents, can also be described as timely.

Another feature of this judgment that is critical is the principle of transparency and participation, which requires the school, in this case SD Negeri Inpres Perumnas 4 Jayapura City, to be completely transparent about the handling of BOS funds from the start to the conclusion. Naturally, evidence of

transparency does not have to be limited to the availability of adequate financial documents as administrative accountability, but also to the school's openness to researchers and non-governmental organizations (NGOs) and journalists seeking information about the use of BOS funds in schools.

By granting access to information to multiple stakeholders, it is possible to say that a participation mechanism has been developed, albeit in a simplistic fashion. Internally, this involvement method is highly effective since it allows the community/school committee to have a say and influence over how BOS money are used by the school.

The continued impact of accountability, transparency, and participation in the implementation of BOS fund management at the Inpres Perumnas 4 Elementary School Jayapura City demonstrates responsiveness to the problems encountered in the world of education in the Perumnas 4 Public Elementary School Jayapura City's working area. In this instance, the pupils' needs and interests take precedence. Additionally, the present responsiveness demonstrates an accuracy in program targeting by utilizing the BOS fund budget, which is derived from stakeholder desires. Naturally, given the numerous and different objectives inherent in the planned program that will be launched or realized, it will not be fully implemented due to a number of impediments, including inadequate funding.

Table 3: School Building

Location	CHARACTERISTICS	CONSTRUCTION TYPE										
		Classroom		Library		Office		Lavatory		Classroom		
		Total	Size	Total	Size	Total	Size	Total	Size	B	Sd	R
East-West	Permanent	6	7x8	1	5x6	1	4x6	-	1x1/2	12	-	-
North-South	permanent	4	7x8									

Table: School Inventory Data

	Total	Condition		
		Good	Fair	Poor
A. Teacher's Desk	12	12	-	-
B. Teacher's Chair	12	12	-	-
C. Student Desk	350	200	50	100
D. Student Chairs	350	330	10	10
E. Wardrobe	12	10	-	2
F. Bookshelf	10	9	-	1
G. Blackboard	12	10	-	2
H. Typewriter	1	-	-	1
I. Computer	1	-	-	1
J. Science Teaching Props	2	2	-	-
K. Indonesian Language Teaching Props	1	1	-	-
L. Sports Props	6	6	-	-
M. Art Props	2	2	-	-

N. Wireless	1	-	-	1
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Sources: Research Results.

4.2. Conditionality of Policy Implementation (Obstacles and Prospects)

The impact of a policy can be determined by the extent to which a program established has a positive response to change. In this example, a form of policy is defined as an activity taken by the government in order to effect changes consistent with the policy objectives established during policy planning.

Additionally, the present responsiveness demonstrates an accuracy in program targeting by utilizing the BOS fund budget, which is derived from stakeholder desires. Naturally, given the numerous and various objectives inherent in the planned program that will be launched or realized, it will not be fully fulfilled due to a number of impediments such as inadequate funding.

As a result, strategic efforts are required to align diverse stakeholder interests with the interests and purposes of education in schools. As has been noted thus far, the instance of SD Negeri Inpres Perumnas 4 Jayapura City demonstrates the value of dialogical and participative efforts (particularly through debate) as a strategic method for bridging the perception gap between varied interests. This ultimately leads in a budget plan that is on target and aligned with the school's requirements and ambitions.

The mechanisms and management tactics used to manage the BOS fund's budget are inextricably linked to the available human resource element. This is as recorded in school documents regarding the number of teachers with an average undergraduate education level (S1). Naturally, with a suitable educational background, it can be employed as capital in the financial management of BOS funds in a manner that is consistent with students' and the environment's interests.

Table: Teacher's Data

No	Name	M/F	K/ Tk/ D/J	Role		Working Period		Degree/ Year	Teac hing	CP/ PN
				Role	TMT	THN	BLN			
1	2	3	4	5	6	7	8	9	10	11
1	Hari Purwanto, S.Pd	L	K2/2	Classroom Teacher	01-04-07	32	03	S.1 '04	V-VI	PN
2	Sri Pujianingsih, S.Pd	P	K	Classroom Teacher	01-10-07	31	04	S.1 '06	VI b	PN
3	Herlina Togatorop, S.Pd	P	K	Classroom Teacher	01-10-07	33	06	S.1 '04	III b	PN
4	Martina Leme, S.Pd	P	K2/4	Classroom Teacher	01-10-09	26	03	S.1 '10	I b	PN
5	Antomina Manggaprouw, S.Pd	P	K2/2	Classroom Teacher	01-04-09	24	09	S.1 '10	III a	PN
6	Febi Hattu, S.Pd	P	K	Classroom Teacher	01-10-09	20	03	S.1 '10	IV b	PN
7	Winarni, S.Pd	P	K2/2	Classroom Teacher	01-04-09	19	06	S.1 '10	IV a	PN

8	Martha Rumbrar, S.Pd.K	P	K2/3	Religion Teacher	01-10-10	17	11	S.1 '10	I-III	PN
9	Carolina Naraha, S.Ag	P	K2/1	Religion Teacher	01-10-07	17	11	S.1'12	I-VI	PN
10	Sarbungaita Purba, S.Pd.K	P	K	Religion Teacher	01-10-10	17	02	S.1'10	IV-VI	PN
11	Paulina Wopari, S.Pd	P	K2/3	Classroom Teacher	01-10-09	16	02	D.2 '02	II b	PN
12	Johana Thesia, S.Pd, M.Pd	P	K	Classroom Teacher	01-10-09	16	02	S.2'17	V a	PN
13	Tumaiyah, S.Pd.I	P	K	Religion Teacher	01-10-10	14	01	S.1'12	I-VI	PN
14	Yakobus Marrung, S.Pd	L	K	Classroom Teacher	01-10-08	09	10	S.1 '12	VI a	PN
15	Suardi, S.Pd	L	K/3	Classroom Teacher	01-06-15	02	09	D.2'02	V b	PN
16	Atalia Tarwes, A.Ma.Pd	P	K	Staff	01-05-15	02	09	S1'93	I - VI	PN
17	Meity Ratela, S.Pd.K	P	K/3	Classroom Teacher	01-06-15	02	09	D.2'02	II a	-
18	Tri Nambarwati	P	K1	Classroom Teacher	01-06-15	02	09	D.2'02	I a	-
19	Imelda Teniwut, S.sos	P	K	Staff	01-05-15	-	-	S'1'03	-	-
20	Novyanty Smol, S.Pd	P	K	Teacher	-	-	-	S'1	I-VI	-
21										

Meanwhile, from a regulatory standpoint, it was identified as one of the impediments that, while it is surmountable with the managerial resources gained from the implementation of BOS Fund management at SD Negeri Inpres Perumnas 4 Jayapura City, has become one of the field's challenges. This is as stated by one of the mothers (IT) in her capacity as manager of the BOS Fund at SD Negeri Inpres Perumnas 4 Jayapura City: "A strict accountability mechanism can be an impediment on the one hand, but is actually beneficial on the other, because it will regulate us as the person in charge of the BOS Fund budget at the State Elementary School Inpres Perumnas 4 Jayapura City. However, there are many who need to be aware of an important point here, notably the limitations of the reporting mechanism or the responsibility of the BOS Fund budget, namely that the BOS Treasurer Honorarium is not stated or that the BOS Treasurer is liable for the monthly Boss Fund (school principal). Indeed, if this could be accomplished, it would simplify and clear the share and responsibility of the BOS budget that we have thus far managed." This means that omitting the Honorarium for the BOS Treasurer and Principal can undoubtedly be a problem, since it can result in erroneous interpretations of the BOS Fund's responsibilities.

V. CONCLUSION

Based on the results of the research analysis, several conclusions can be drawn, as follows:

- Implementation of the Regular School Operational Funding Fund (BOS) in SD Negeri Inpres Perumnas 4 Jayapura City, with a particular emphasis on Accountability for BOS Funds Use. The accountability concept has been implemented effectively at the Inpres Perumnas 4 Elementary School in Jayapura City, in compliance with the Minister of Education and Culture of the Republic of Indonesia's Regulation No. 3 of 2019 on Technical Instructions for School Operational Funding. This is demonstrated by the existence of bookkeeping for all transactions, an organized

administration, timely reporting, and the submission of all reports. Thus, information regarding the accountability for the use of Regular BOS Funds may be accessible quickly and simply.

- The Regular School Operational Funding Fund (BOS) of SD Negeri Inpres Perumnas 4 Jayapura City has usually applied Good Governance principles, which include aspects of Participation, Transparency, Responsiveness, and, most importantly, Accountability in the management of BOS money. By disclosing to the teacher council, school committee, students, and guardians of students the use of funds from all funding sources in the school, by posting a summary of the use of funds on the Announcement Board, and by disclosing information to other stakeholders, particularly NGOs, the media, and researchers. This includes adhering to the transparency concept as outlined in the Minister of Education and Culture of the Republic of Indonesia's Regulation No. 3 of 2019 on Technical Guidelines for School Operational Funding. Because the extent to which information on government financial support can be obtained and used for anything is known to the general public. At the very least, the school community is aware of this, and it will be discussed during the Socialization meeting for new kids' guardians at the start of the school year. Thus, it can be concluded that the principle of transparency has been effectively implemented at SD Negeri Inpres Perumnas 4 Jayapura City.
- There are various aspects or factors that influence implementation performance, chief among which are the people resources responsible for implementing the program, who have the capacity to manage and make choices. This human resource capacity ultimately has a significant impact on the strategy for formulating and balancing diverse interests and objectives via deliberative methods and financial management of BOS finances. Additionally, as observed in this study, it is critical to pay attention to the clarity of regulations that should allow for flexibility in budget planning and the use of BOS funds.

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LAMPIRAN:

Laporan: Realisasi Dana SD Negeri Inpres Perumnas 4 Kota Jayapura Bulan Desember 2017.

4.1.4.21.52	Dana BOS SD NEGERI INPRES PERUMNAS 4	0,00	103.200.000,00	103.200.000,00	0,00
	Jumlah Pendapatan	0,00	103.200.000,00	103.200.000,00	0,00
5.2.1.01.01	Honorarium Panitia Pelaksana Kegiatan	5.857.000,00	7.500.000,00	13.000.000,00	357.000,00
5.2.1.02.02	Honorarium Pegawai Honoror/tidak tetap	0,00	24.000.000,00	24.000.000,00	0,00
5.2.1.02.03	Honor Honorarium tenaga, tukang, penjaga malam, tenaga kebersihan	0,00	0,00	0,00	0,00
5.2.1.04.01	Honorarium Pengelolaan Dana BOS	0,00	9.300.000,00	7.750.000,00	1.550.000,00
5.2.2.01.01	Belanja alat tulis kantor	1.028.000,00	10.500.000,00	9.093.000,00	2.435.000,00
5.2.2.01.04	Belanja perangko, meterai dan benda pos lainnya	0,00	0,00	0,00	0,00
5.2.2.01.05	Belanja peralatan kebersihan dan bahan pembersih	403.000,00	0,00	0,00	403.000,00
5.2.2.01.13	Belanja Spanduk Baliho, Billboard, Papan Nama/Plang dan Sejenisnya	300.000,00	0,00	100.000,00	200.000,00
5.2.2.03.01	Belanja telepon	460.500,00	2.925.000,00	3.018.000,00	367.500,00
5.2.2.03.02	Belanja air	2.000,00	250.000,00	202.000,00	50.000,00
5.2.2.03.03	Belanja listrik	214.000,00	585.000,00	614.000,00	185.000,00
5.2.2.03.36	Belanja jasa akomodasi	0,00	5.300.000,00	5.300.000,00	0,00
5.2.2.03.39	Biaya pemeliharaan sarana dan prasarana fisik lainnya	1.184.000,00	2.910.000,00	3.016.000,00	1.078.000,00
5.2.2.03.49	Belanja Buku	4.000,00	3.600.000,00	150.000,00	3.454.000,00
5.2.2.03.51	Belanja Jasa Service Printer	690.000,00	300.000,00	200.000,00	790.000,00
5.2.2.11.01	Belanja makanan dan minuman harian pegawai	702.000,00	2.440.000,00	649.000,00	2.493.000,00
5.2.2.11.02	Belanja makanan dan minuman rapat	1.800.000,00	0,00	0,00	1.800.000,00
5.2.2.26.01	Uang untuk diberikan kepada pihak ketiga/ masyarakat	0,00	0,00	0,00	0,00
5.2.3.27.05	Belanja modal Pengadaan Alat Kantor Lainnya	765.000,00	17.190.000,00	17.955.000,00	0,00
5.2.3.82.09	Belanja modal Pengadaan Buku Geografi, Biografi, Sejarah	5.000,00	16.400.000,00	16.400.000,00	5.000,00
	Jumlah Belanja	13.414.500,00	103.200.000,00	101.447.000,00	15.167.500,00
	T O T A L (Pendapatan - Belanja)	(13.414.500,00)	0,00	1.753.000,00	(15.167.500,00)