



Perceptions of Accountability in the Management of School Operational Aid Grant

Yosal Iriantara

Email: yosaliriantara@uninus.ac.id

Idan Darmawan

Email: idandarmawan@uninus.ac.id

Iwan Setiawan

Email: iwansetiawan@uninus.ac.id

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Abstract

The policy of providing financial aids called the School Operational Aid Grant (SOAG) to educational units in Indonesia is sufficient to help many educational institutions carry out better learning activities in their educational institutions. However, on the other hand, there have been efforts by the managers of the SOAG to misappropriate and misuse SOAG. Because of this, steps are needed to keep the SOAG from achieving the goal of increasing the performance of educational institutions. This effort, among other things, will be largely determined by the principal's perception of accountability for the management of the SOAG. If accountability is perceived and carried out only as a form of providing financial reports that are administratively correct, then such formalistic accountability will not change much the performance of educational institutions. However, if school principals perceive and carry out accountability within the framework of improving the performance and quality of educational institutions through effective and efficient use of the budget, then accountability becomes a substantive part of the use of SOAG in their schools. This study is intended to answer questions about accountability in the management of SOAG in schools by exploring the perceptions of school principals regarding accountability in the management of SOAG. This study concludes the importance of a new paradigm of accountability that is substantive, not formalistic, and accountability that is ethical, not just technical.

Keywords

Accountability, SOAG, Performance

1. Background of the problem

The cost of education is one of the problems faced in various low and middle income countries or in developing countries, likewise in Indonesia. There is a cost problem faced by educational institutions and students. Educational institutions experience financing problems, especially for the operational costs of educational institutions, forcing educational institutions to collect fees from students. There are also students who have difficulty paying for education and supporting costs such as transportation costs, buying uniforms and so on, so they need help with educational vouchers. In Indonesia, this financial assistance from the government is known as the SOAG (School Operational Assistance) for education funds in the formal education pathway.

However, the provision of the state budget to help solve the problem of financing education is vulnerable to the possibility of misappropriation or misuse of the budget. It is very possible that there is corruption in the education budget. Moreover, there are gaps in opportunities that make it possible for deviations and misuse of the budget even though there are guidelines for using the budget and mechanisms for monitoring the use of the budget in order to minimize the possibility of irregularities and misappropriation of funds.

The misuse and misappropriation of the use of SOAG occurred in various regions in Indonesia and involved various levels of positions in the world of education, such as school principals and teachers who were treasurers managing SOAG in their schools. It is very easy to find examples of cases of misappropriation and misuse of SOAG. Searching using the Google search engine, using the keyword misuse of School Operational Assistance (BOS) funds, found about 333,000 results (within 0.24 seconds). In the entry found by Google, there is various information regarding the misuse of SOAG, either by teachers, school principals or bureaucrats at the education office. In essence, the misuse of funds was committed by those in educational institutions and also by those in the education bureaucracy.

These forms of misappropriation and misuse of SOAG apparently form a pattern. Because of that, the mode of abuse and misuse can be identified. The Ministry of Education, Culture, Research, Technology and Higher Education revealed that there are 12 modes that lead to the crime of misappropriation of SOAG (Infographics, 2020). First, a request for funds to be deposited with the school principal from the SOAG manager at the Education Office/Ministry to accelerate the payment of SOAG. Second, the principal is required to pay administrative fees. Third, fraud in the procurement of goods and services. Fourth, there is a discrepancy between the management of the SOAG and the technical guidelines for using the funds. Fifth, not involving the School Committee so as to facilitate misappropriation of SOAG. Sixth, the handling of SOAG is only carried out by the school principal and school treasurer. Seventh, SOAG are deliberately managed not transparently. Eighth, always arguing about a lack of SOAG.

Ninth, make a mark-up on the School Revenue and Expenditure Budget Plan (RAPBS). Tenth, the principal makes a false report. Eleventh, buying school infrastructure using fake receipts or fictitious purchases. Twelfth, school principals use SOAG for personal gain.

The purpose of providing SOAG is stated in the Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia No. 63/2022 is to equalize access to education services and improve the quality of learning through education units by providing operational funding support for education units which are allocated through special non-physical allocation funds. For this reason, the regulation also states that there are technical guidelines for managing funds so that the management of operational funds for education units allocated through special non-physical allocation funds can be managed in an accountable and targeted manner.

Meanwhile, the principles of managing these funds, in the Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia No. 2/2022 stated: (1) flexible, adapted to the needs of educational units; (2) effective, the funds are sought to be able to provide results, influence, and efficiency to achieve educational goals; (3) efficient, funds are sought to improve the learning quality of students; (4) accountable, the overall management of funds can be accounted for based on logical considerations in accordance with laws and regulations; and (5) transparent, the management of funds is managed openly and accommodates the aspirations of stakeholders in accordance with the needs of the education unit.

All of this shows that the management of the SOAG is carried out by following certain rules set by the Government of Indonesia and following the principles related to the management and use of funds. One of the principles that is the focus of this study is accountability. In this study, accountability is seen based on the perception of school principals as people who have authority in managing SOAG in schools.

In the view of Rosenblatt & Wubbels (2021: 7), accountability from the side of agents (agents) "should meet the following three stipulations: responsibility, transparency, and answerability." Largely, the three prerequisites for accountability are further described by Rosenblatt & Wubbels (2021:7) to become: responsibility involves an inner commitment to one's obligations within the accountability framework. Transparency alludes to work morality and ethics. Effective and accurate accountability would necessarily assume an honest work report on the agent's part, as well as an impartial evaluation from the audience in response. Answerability refers to the agent's obligation to be constantly ready to report on his or her own deeds – the work process as well as work results. The three elements together represent the work values behind the agent's accountability to any given audience. In relation to school governance, it is appropriate what Rauf, Halim & Paserangi (2022: 464) stated that "the principle of accountability as one of the main principles of good governance."

In line with this accountability, Dive (2008:12) emphasized, "Accountability is vital to organizations for many reasons. Lack of true accountability causes excessive costs, both economic and psychological, de-motivation in those who work for the organization, dissatisfaction in those served by it, and sub-optimal performance in general". Furthermore, how accountability works in an institution is emphasized by Darling-Hammond (2000:4) only if "... useful set of exists for interpreting and acting on the information in educationally productive ways".

As for the principles of accountability, Whitty (2008) mentions 4 principles, namely (a) participation, in the form of involving stakeholders in the decision-making process and various activities within the organization; (b) evaluation, which allows the organization to reflect on and learn from its experiences; (c) transparency which shows how the organization provides information about its goals and activities, and (d) feedback mechanism which shows how the organization welcomes various comments and criticisms on its activities.

Thus, it can be concluded that accountability is not only related to issues of transparency and availability of information related to funds, but will also be directly related to organizational performance, including educational institutions. In the context of SOAG management, Haqiqi & Nugraha's research (2019:243) concluded that accountability has a significant effect on the performance of SOAG management. The openness and availability of information that can be accessed by the public, in turn, will encourage stakeholder participation (see, Anggraini, 2013: 207 - 208). Anggraini (2013: 208) also concluded that "...transparency, participation, and accountability are interrelated in creating good governance". Similar conclusions also emerged from a study conducted by Muryati (2016: 245).

On the other hand, accountability also turns out to be based on Rakhmawati's research results (2018: 109) which has a positive and significant effect on the effectiveness of SOAG management. Similar findings were also obtained from Sari's study (2022: 115), which, among other things, concluded that the existence of an open form of accountability to all parties involved is a form of accountability that is carried out in the schools he studied. Meanwhile Sopian, Asqolani & Johantri (2022:74) concluded that accountability for the management of SOAG was also influenced by competence, school management functions and the use of information technology.

Based on the description above, the question arises whether the perception of school principals as organizational leaders regarding accountability also has an impact on the application of accountability principles for the management of SOAG. Given that what is practiced in the management of SOAG is more or less influenced by school principals' perceptions of accountability and how accountability is carried out in their educational institutions. That is, the perception of accountability will have an impact on the practice of implementing the principles of internal accountability

This study aims to determine the perceptions of school principals regarding accountability as an important principle in managing SOAG in the schools

they lead. In addition to knowing the practice of implementing the principle of accountability in increasing the effectiveness and efficiency of the use of SOAG, which more or less depends on perception. This means that accountability practices in the management of SOAG are guided and directed by perceptions of accountability.

2. Research methods

This research is a case study in 4 public elementary schools in Bandung district, West Java, Indonesia. The selection of schools as research objects was carried out randomly. The approach used in this study is a qualitative approach. Because of this, data was collected through in-depth interviews with school principals to explore data related to school principals' perceptions of accountability in the management and use of SOAG in their schools. In addition, a review of documents related to the management of the SOAG was also carried out. The collected data is then classified based on the similarity of the discussion themes. The classification of the discussion themes is then linked to one another and then analyzed using the concepts of accountability. The results of this analysis are used to draw conclusions from this study.

3. Results and Discussion

The existence of school principals and treasurers of SOAG in schools who were caught in legal cases indicates that the management of SOAG at the level of educational institutions or educational units still has a gap in the possibility of misuse of SOAG. The financial reporting approach for the use of SOAG that emphasizes the administrative side of financial reporting also creates the fact that misuse of SOAG is carried out by making fictitious purchases or inflating the budget.

Of course, the emergence of cases of misuse and diversion of SOAG does not mean that we do not understand the importance of using the budget on target. Nor did it happen because they were unable to compile financial reports or budget usage reports. In some cases, the fraud and abuse was actually carried out by tricking financial reports, such as making fictitious purchase reports or making fake purchase notes or payment notes. *Kafangkakala* is also done by marking up the price of goods purchased.

It seems that there is a generally accepted view that the most important thing in managing the SOAG is to make the best possible report in accordance with the technical guidelines for making reports. If the report is well prepared, there will not be many problems during the inspection process and the report can be accepted by the authorities. So, the most important thing in accountability here is to make the best report according to the criteria for a good report.

Especially if the school principal's perception of the management of SOAG in reporting the use of the budget places more emphasis on the importance of "orderly administration", then what is done is of course to comply with the reporting

guidelines in reporting the use of the budget. If the principal's perception emphasizes the matter of "administrative order", then the gap for irregularities to occur remains open. Especially if it is followed by confidence, the important thing is that the budget can be spent and accounted for in the form of reporting, not emphasizing the impact of using the budget on overall school performance.

Because of this, it is important to examine how school principals perceive accountability in the management of SOAG. Considering that the SOAG provided by the government are not only intended to help provide education costs but also to encourage improvement and increase in the performance of educational institutions. Included in the performance of these educational institutions are improving the quality and achievement of educational institutions and the presence of educational institutions that have an impact on the wider community. That is, accountability here does not only mean making financial accountability reports or budget usage reports which are then published to the public. This means that as stated by Dive (2008:12), without true accountability what will happen is cost overruns, staff demotivation and dissatisfaction with the people served by the institution and sub-optimal performance.

The school principals who were respondents acknowledged that ideally, accountability could be built if the process involved stakeholders such as teachers, parents, community members and representatives of the Education Office from the start. These stakeholders are involved in preparing the School Work Plan and Budget so that what is planned represents the real needs of the school that are felt by various parties with an interest in the school. Stakeholders are also involved in overseeing the implementation of the work plan and budget. Likewise, the final evaluation involves many parties so that a complete picture of the success of the program can be obtained.

However, such a more complete accountability is seen as too time-consuming because it involves many parties. There were difficulties arranging the meeting schedule of the various parties. There is also the view that it is difficult to equate the views of people who have different views on education so that it becomes unproductive because it makes it difficult to make decisions in determining programs to be implemented by schools. Because of this, the perception of accountability is more likely to arise in terms of administrative transparency and accountability. As long as administrative accountability can be made then anything seems to be done.

Because of that, it is only natural that efforts to mark up the budget arise, when the accountability that is carried out is purely administrative accountability. Dive (2008) has warned that without true accountability what arises is cost overruns. This cost overrun is one of the loopholes for abuse and misuse of SOAG as identified by the Ministry of Education, Culture, Research and Technology. It is not surprising, therefore, that accountability is often discussed, however, accountable practices in managing SOAG have in some cases led to the fact that there have been irregularities in the use of SOAG.

The consequences of formalistic accountability are also quite broad. Teacher and staff dissatisfaction can arise due to poor accountability. Accountability for all or just for fulfilling the administrative requirements for reporting the management of the SOAG, gave rise to dissatisfaction. It is not directly expressed by teachers and educational staff in educational institutions, but is manifested in disbelief or doubt about what the leaders of educational institutions are doing. Especially if a teacher submits an activity budget but is rejected by the school principal on the grounds that there is no budget, it will easily cause dissatisfaction. Even if the school principal shows a report on the management of the SOAG to demonstrate accountability for managing the funds.

The use of information and communication technology and management information systems based on digital technology can actually help increase accountability. However, the accountability that has been built is still limited to administrative accountability and creates new problems, namely difficulties in utilizing digital technology facilities. Such as difficulty entering the required data or uploading documents that become administrative evidence. Finally, the focus on accountability became divided into administrative accountability and technical accountability. The core of accountability that can improve the performance of educational institutions has not been a concern even though this core of accountability is actually an important part.

When referring to the views of Rosenblatt & Wubbels (2021: 7) which are related to the 3 stipulations of accountability, namely responsibility, transparency, and answerability, then in practice accountability is most often carried out on the side of answerability which emphasizes the ability to answer what is written, especially when answering questions. from the SOAG monitoring team. The neatness of presenting reports and the accuracy of giving answers are seen by school principals as an important part of this accountability. In other schools, this accountability is also complemented by the provision of public information in the form of announcements of the receipt and disbursement of SOAG.

That is, the perception of accountability is more related to the reports made by the school principals. The report format is adjusted and follows the technical guidelines for preparing reports. That is, accountability is more on reporting materials on budget use than accountability that encourages increased performance and quality of education in the educational institutions they lead.

Because of the focus on using the budget to meet those needs, it is not surprising then that what is often stated is "lack of funds" to run programs that are prepared which are justified to be funded using SOAG. Complaints about this lack of funds are often heard and usually this lack of funds will also be related to efforts to improve the performance of educational institutions that have not been maximized. Thus, the main focus remains the availability of funds not improving their performance. In fact, the reason for this lack of funds was also identified as one of the reasons for misuse of SOAG.

That is why there is a strong tendency to emphasize accountability stipulation in the form of answerability. Preparation of evidence, which is popularly

called physical evidence, to support reporting is an important part of answering questions, especially from the monitoring team. As long as they are able to provide physical evidence, even if the evidence is fake, it is considered acceptable. Finally, there is a simplification of the meaning of accountability to the ability to provide accountability reports on the use of the budget. Not yet discussed the impact of the budget on improving the quality and performance of educational institutions.

Accountability is not carried out only with regard to the use of the budget taken from the SOAG. But most importantly accountability is related to improving the performance of educational institutions, perhaps even improving the quality of education in a sustainable manner. This means that what needs attention from the improved accountability in the management of the SOAG is the improvement in the quality and performance of educational institutions. In addition to this, it will further increase the job satisfaction of teachers and educational staff at these educational institutions and also encourage them to work as well as possible.

What is described above shows that there are at least two poles of accountability. First, accountability in the sense of formalistic accountability in the form of the availability of administratively good reports, namely financial reporting in accordance with applicable regulations. Second, substantive accountability which places more emphasis on making good reports and good impact on the performance and quality of educational institutions which reflects the effectiveness and efficiency of the use of funds.

Shifting the paradigm of school principals from the perception of accountability with a formalistic paradigm to a substantive accountability paradigm is an important task to be carried out to increase the effectiveness and efficiency of the use of SOAG for the benefit of improving performance and improving the quality of education. This paradigm shift is very important and a prerequisite for changing the perceptions of school principals regarding the accountability of managing SOAG. Even more than that, this paradigm shift also encouraged the optimization of the use of SOAG to improve education.

SOAG are no longer used for short-term interests in the form of meeting school budget needs in the current year. But the most important thing is to encourage continuous improvement efforts both in improving school performance and improving the quality of education. Of course such improvement efforts are long-term efforts that require time to make it happen. Thus, this accountability will also be related to the vision of educational institution leaders to create something in the future that is much better than it is at present. Principals who carry out true accountability are not trapped in the conditions and problems faced today, but will look far into the future to be realized in stages.

More than that, if accountability is interpreted and perceived only as a form of written accountability by showing physical evidence of budget spending or spending, then the supporting administrative practices become very artificial. For example, receipts as proof of spending money are only perceived as administrative evidence. It's as if there is no ethical or moral dimension to receipts as proof of

expenditure. Even though the receipt as proof of expenditure also has a moral and ethical responsibility related to the truth of what is written in the receipt.

Steps to realizing long-term thinking about the management and use of SOAG can be started by changing the pattern of outreach or training in managing SOAG. The material for socialization is no longer about technical matters of preparing reports or allocating the use of SOAG. But the most important thing is to change the paradigm of SOAG allocated with the consideration of improving the performance of educational institutions and improving the quality of education in a sustainable manner.

Another important step is not to view this accountability only as related to budget issues and budget use. Because accountability is also related to the financial performance and non-financial performance of educational institutions in the assessment of the educational institution's stakeholders. Accountability also has a lot to do with the urge to work professionally in carrying out their duties as educators and education staff.

It is equally important to provide a new context for accountability from technical and formalistic accountability to accountability that is given an ethical framework. This means that accountability is not only done with the ability to make good reports technically, but also given an ethical framework. Making reports on the management and use of SOAG is an ethical matter whose responsibility is not only administrative responsibility but also social responsibility, responsibility to stakeholders and divine accountability.

Even this ethical responsibility is an important foundation of accountability. Accountability is not only given to superiors but there is another dimension, namely accountability to God Almighty. It is this ethical accountability that gives a new color to the accountability of SOAG management and to make this happen requires a paradigm shift and perception of accountability. This new definition of accountability will drive changes in SOAG management practices in educational institutions.

4. Conclusion

In general, it can be concluded that the principal's perception of accountability has an impact on the application of accountability principles. Principals' perceptions of accountability are more related to the preparation of reports on the management of the SOAG, making accountability more closely related to how reports on the management of the SOAG are prepared and disseminated to educational institution stakeholders. Therefore, a paradigm shift is needed to make accountability impact the performance of educational institutions and improve the quality of education. With the perception of accountability whose paradigm has shifted, there has been a shift from formalistic accountability to substantive accountability.

Because of that, it is suggested to change the socialization materials and training on SOAG management. The main material is no longer just a technical

matter of making good reports, but most importantly changing the paradigm of accountability and linking accountability to the performance of educational institutions and improving the quality of continuing education. For this reason, ethical accountability is needed, not just accountability that meets administrative requirements to be called accountable.

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