



Analysis of School Principal Performance Audits in Manado City

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Abstract: The low level of the Internal Control System opens up gaps for unscrupulous individuals managing BOS funds who are also teaching staff to commit corruption and abuse of authority, therefore it is necessary to increase internal supervision by the Government's Internal Supervisors in the context of guidance and supervision to ensure that there are no gaps in management. BOS funds. Audit is a management tool to carry out its functions in terms of planning and monitoring. To measure and assess whether a program is running effectively, efficiently and economically, a performance audit is required. Analysis was carried out on the Performance Audit carried out by APIP on the performance of Principals of State Elementary Schools in Manado City in managing BOS. The method used in this research is a qualitative method, case study. Data collection techniques were carried out through interviews and observations as well as document review. Based on the conclusions from the research results, The implementation of the BOS program on the quality of education has been effective, but financial management has not been effective, BOS has not been managed efficiently and economically.

Key words: Performance Audit, Principal, Effective, Efficient, Economical

INTRODUCTION

A. *Background of the problem*

National education aims to develop the potential of students to become human beings who have faith and devotion to God Almighty, have noble character, are healthy, knowledgeable, capable, creative, independent, and become democratic and responsible citizens. In Law No. 20 of 2003 concerning the National Education System, article 3 states that national education functions to develop abilities and shape the character and civilization of a dignified nation in order to make the nation's life more intelligent (Hasbullah, 2012: 307).

In his role as a leader at a Basic Education Institution, the Principal organizes and manages three main things, namely personnel, facilities and funds. As a manager, the principal must be capable and have adequate management skills to carry out his duties. This ability is very supportive when managing the school's personnel or human resources (Saroni, 2006: 21-22). The principal is a figure who is given the trust and authority by many people (subordinates) to take the school towards the goals it wants to achieve. The trust given by these subordinates is based on several aspects owned by the school principal and is expected to become capital to lead to mutual success (Saroni, 2006: 37). Mulyasa (2006:98) stated the seven main roles of school principals, namely as Educator, Manager, Administrator, Supervisor, Leader, Innovator and Motivator (EMASLIM). As a manager,

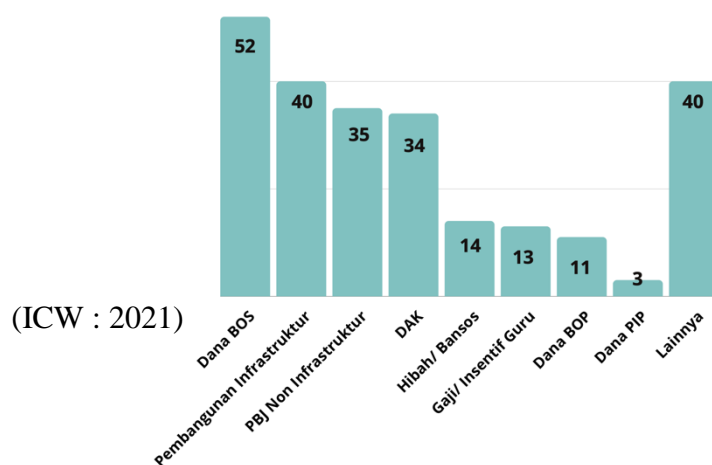
the Principal is expected to be able to organize managerial activities well, namely in terms of managing the teaching and learning process as well as in the financial management process within the school.

The BOS funding policy began with an increase in fuel oil (BBM) prices in 2005 which resulted in the government reducing fuel subsidies. In order to overcome the impact of the increase in fuel prices, the Government reallocated most of its budget to four large programs, namely education, health, rural infrastructure and Direct Cash Subsidy (SLT). The existence of government policy in the School Operational Assistance Fund does not mean that education problems in Indonesia have stopped, in the distribution and reality of BOS funds there are still many new obstacles and problems. In the financial management of BOS funds, the fact is that there are still many schools that have not effectively implemented the financial management system for BOS funds in accordance with applicable principles.

It is very unfortunate that there are many cases of misuse of School Operational Assistance funds by individual school principals who are responsible and manage BOS funds. Misuse of School Operational Assistance (BOS) funds has often occurred since the BOS fund program was launched. The infiltration of corrupt practices in the management of BOS funds is a phenomenon. Corruption in the BOS program refers to acts of abuse of authority or embezzlement of budgets that should be prioritized for education in schools.

According to Indonesia Corruption Watch 2021 (ICW) data, as many as 242 cases of corruption in the education sector were prosecuted by Law Enforcement Officials (APH) based on their use program, and corruption of BOS funds was in first place with the highest number, namely 52 cases, followed by Special Allocation Funds (DAK) for the Education Sector. 40 cases. The change in the mechanism for transferring BOS funds from the Regional General Treasury Account to directly to school accounts (Permendikbud 8/2020 and 6/2021) is expected to have a positive impact and reduce the gap in illegal levies (extortion) from the Education Service to Schools. However, in reality, corruption in BOS funds has moved from the Education Department level to the school level. According to ICW data, there were 37 cases of corruption in BOS funds at the school level and 14 cases at the Education Service level. The abuses found were 14 cases of fictitious reports, 9 cases of budget misuse, 8 cases of extortion, 7 cases of embezzlement, 6 cases of budget circumcission/cutting and 3 cases of fictitious activities. (ICW : 2021).

Figure 1 Indonesia Corruption Watch graph



APH often found misuse of BOS funds in 49% (37 out of 75) cases that occurred in schools and involved the school principal himself. The abuse carried out was made in the form of fictitious activities and/or reports made by the school regarding BOS accountability.

The BOS fund program is aimed at accelerating education services in the regions and improving the quality of schools, but unfortunately this assistance is often subject to corruption. Changes in the BOS fund transfer mechanism only minimize corruption involving the Education Service (illegal levies, disbursement extortion, fictitious reports) but not at the school level. Therefore, apart from being a manager and supervisor, school principals are required to carry out management functions at the school level optimally.

Management is the art of getting things done through people or the art of getting things done through other people (Follet, 1940). The most important understanding of management is management, because management exists at all lines and levels as well as organizational activities. Based on the opinions of many experts, George R. Terry's management theory is the most frequently used management function to date, namely Planning, Organizing, Actuating, Controlling (POAC). Controlling or control / supervision is one of the four POAC management functions and is included in the supervision management aspect.

According to Kerney, educational supervision is a procedure for directing and providing critical evaluation of the educational instructional process. The ultimate goal of educational supervision is to provide a better form of educational service to all existing students. Haris and Benssent in their theory of educational supervision provide the understanding that educational supervision is an administrative action that can easily influence the achievement of teaching goals in schools. According to the theory expressed by experts Gregorio, 1966, Glickman Carl D, 1990, Sergiovanni, 1993 and Gregg Miller, 2003. Managerial Supervision is one aspect that focuses on observing aspects of school management and administration which function as support (supporting) the implementation of learning. This is in line with the Minister of National Education Regulation Number 12 of 2007 concerning School/Madrasah Supervisory Standards which states that school supervisors are required to master managerial supervision competencies.

Regional Governments at both the Provincial and Regency/City levels in carrying out their performance are supervised and inspected by External Auditors and Internal Auditors. The External Auditor is the Financial Audit Agency of the Republic of Indonesia while for internal government supervision by the Regional Inspectorate known as the Government Internal Supervisory Apparatus (APIP). The role of Government Internal Supervisory Apparatus (APIP) is increasingly strategic and moves to follow the needs of stakeholders and the challenges of the times. APIP is expected to become an agent of change capable of providing added value in improving governance, risk management, strengthening control and optimizing government performance. This research focuses on analyzing the performance audit of school principals at state elementary schools in Manado City who receive School Operational Assistance (BOS).

According to Handayani in Nuraida (2019), effectiveness is the achievement of previously determined targets and objectives, where if the targets and objectives are achieved as previously determined then the program is said to be effective, but if the targets and objectives are not appropriate then the program is said to be ineffective.

Then, according to Subagyo in Budiani (2007), program effectiveness means that the output and program objectives are compatible. Someone who does work with the intention of achieving the desired goal, then that person's work is said to be effective. (Gie in Budiani, 2007).

Based on the theory presented by experts, it can be concluded that effectiveness is a condition where targets and objectives in an organization are said to have been achieved both in quantity, level of satisfaction and efficiency in achieving goals. Therefore, effectiveness is an action to achieve

predetermined results. Where goals and results must be balanced and not conflict with each other to achieve effective value. To achieve effectiveness, resources are needed that are in accordance with effectiveness indicators.

RESEARCH METHODOLOGY

A. *Types of research*

The method used in this research is a qualitative method, case study. Qualitative, case study is where researchers carry out in-depth exploration of programs, events, processes, activities, on one or more people. A case is bound by time and activities and researchers carry out detailed data collection using various data collection procedures and continuous time.

This research is more specifically to look at the performance of Principals of State Elementary Schools in Manado City in terms of managing Regular School Operational Assistance (BOS) funds based on the results of monitoring by the Government Internal Supervisory Apparatus (APIP) of the Manado City Regional Inspectorate in 2022, whether they are effective, efficient and economical and compliance with statutory regulations.

Data and information regarding programs, events, processes, activities were obtained from researchers based on the Manado City Regional Inspectorate Supervision Report which has been published. Apart from that, the researcher also carried out an in-depth structured interview observation process with various informants as research objects, namely the Manado City Inspector as Quality Controller in the supervision process, Regional Assistant Inspector as Technical Controller / Supervisor, Team Leader at the Manado City Regional Inspectorate, Head of the Manado City Education Service and Principal of a State Elementary School in Manado City.

There are 5 stages in the Internal Control System carried out by APIP - Regional Inspectorate. These stages include: (1). Control Environment ; (2). Risk Assessment ; (3). Control Activities; (4). Information and Communication, (5). Monitoring.

The research data analysis technique regarding auditing the performance of school principals while the researcher is in the field will stop when the data source is saturated. The data analysis technique used was adapted from the interactive model from Miles, Huberman and Saldana (2014), namely: (1). Data reduction ; (2). Data Presentation; (3). Drawing Conclusions.

The operational steps of the data analysis technique carried out are stated as follows:

1. Data reduction

The longer the researcher collects data while in the field, the greater the amount of data, more complex and complicated to interpret. Therefore, the first activity carried out is reducing data by summarizing, selecting and focusing on the main things, looking for themes and data patterns and ignoring those that are not relevant to the data needed.

2. Data Presentation

The second data analysis step that is carried out is to present the data so that it is easier to understand the research data that has been previously reduced. The way the data is presented varies between brief descriptions, charts, relationships between categories, and the like as needed.

3. Drawing Conclusions

The third data analysis step carried out was drawing conclusions. Before drawing final conclusions, provisional conclusions are first drawn and can be changed if strong supporting evidence is not found at the next stage of data collection. However, if the conclusions put forward at the initial stage are supported by valid and consistent evidence when the researcher returns for verification purposes to the field to collect data, then the conclusions that have been put forward are reliable conclusions.

RESEARCH RESULTS AND DISCUSSION

The use of BOS is prioritized for school operational activities. The BOS funds received by the school each quarter/semester can be planned to be used to finance other activities in the following quarter/semester, preferably for payment of power and service subscriptions and honoraria. Procurement of infrastructure carried out by schools must comply with applicable infrastructure standards and specifications.

Unit costs for shopping using BOS funds follow the provisions set by the regional government. Meanwhile, bank interest/current account services resulting from BOS in school accounts are regulated in accordance with statutory provisions. Based on the Minister of Education and Culture of the Republic of Indonesia Regulation Number 63 of 2022 concerning Technical Instructions for Management of Operational Assistance Funds

In a Performance Audit there are criteria or performance standards that can be used to assess the effectiveness, efficiency and economic aspects of the activities carried out by the entity being examined (Murdock: 2017). Based on existing theory and research results, the Audit Analysis of School Principal Performance in managing School Operational Assistance funds in Manado City can be described with the following explanation:

C.1 Effectiveness

In Chapter 2 Theoretical Foundations there are various definitions and indicators of effectiveness. Based on this theory, researchers concluded that effectiveness is an action to achieve predetermined results. Where goals and results must be in balance and not conflict with each other to achieve effective value, meaning that the output produced has been utilized to achieve program goals and objectives.

The aim of the School Operational Assistance (BOS) program, apart from improving the quality of education, is increasing the Gross Enrollment Rate (APK). Gross Participation Rate is the proportion of school children at a certain level of education in the age group corresponding to that level of education who attend school. The higher the GER means that more school-age children are attending school at a certain level of education in a region.

The 2023 Manado City Government Agency Performance Report (LAKIP) explains that the performance of Manado City education affairs, seen from the NER and SD/MI APK, has increased, where in 2021 it was 91.87 and 104.09 respectively, in 2022 increased to 93.69 for APM and 104.31 for APK. The School Participation Rate (APS) for residents of Manado City aged 7–12 years in 2022 will be 99.57, an increase from 2021 of 99.44. In other words, the percentage of Manado City residents aged 7 – 12 years who are currently attending school (regardless of the level of education they have taken) has increased from 99.57% from the previous 99.44%. This means that in 2022 0.43% of the population of Manado City aged 7 – 12 years will not go to school. On the other hand, the APS for the population aged 13 - 15 years has decreased from 98.83 in 2021 to 98.49 in 2022. This means that it is estimated that around 0.51% of the population aged 13 - 15 years are not in school.

To achieve effectiveness, resources are needed that are in accordance with effectiveness indicators. The effectiveness indicators used in this research are 5 (five) indicators according to Sutrisno (2010), namely (1) Program understanding; (2) Target Accuracy; (3) Timeliness; (4) Achievement of goals; (5) Real Change.

This is contrary to the results of interviews and observations carried out at the Manado City Regional Inspectorate as Internal Supervisor. In implementing performance audit supervision, APIP -

Regional Inspectorate uses indicators that have been determined in the Audit Guidelines. The differences and similarities in effectiveness indicators can be seen in the following table:

Table IV.7 Comparison of Effectiveness Indicators

NO	INDICATORS PERFORMANCE AUDIT INSPECTORATE (3E)	IN –	EFFECTIVENESS INDICATORS (ACCORDING TO SUTRISNO; 2010)
1.	Target Accuracy		Program Understanding
2.	Quantity Accuracy		Goal Congruence
3.	Punctuality		Punctuality
4.	Accuracy of Fund Management		Goal achievement
5.	Administrative Accuracy		Real Change

From the table above, there are similarities in effectiveness indicators between this research and the indicators used by APIP - Regional Inspectorate, namely Target Accuracy / Target Suitability and Timeliness. For Program Understanding and Achievement of Goals, it can be aligned with Target Accuracy seen from the definition in the theoretical basis, whereas for Real Change it is not accommodated in the Effectiveness Indicators - Inspectorate Performance Audit. This is because the indicators used by the Inspectorate are more technical in nature, that is, they focus more on forms of financial management.

Some of the difficulties in assessing effectiveness encountered in the field include the following:

1. The impact of a program or policy can usually only be felt in the long term.
2. There are factors outside the control of the organizational entity that may determine the success or failure of a program.

PP No. 60 of 2008 Article 2 explains that in order to achieve effective, efficient, transparent and accountable management of state finances, organizational leaders are required to exercise control over the implementation of government activities based on the Government Internal Control System (SPIP) as regulated in Government Regulations.

C.2 Efficiency

In the Big Indonesian Dictionary (KBBI), efficiency is defined as the correct way of carrying out a business or work, in carrying out things without wasting a lot of energy, time and costs. Efficiency is also defined as effectiveness; efficiency; skill. Efficiency is also a person's ability to carry out their duties well and precisely, namely without wasting energy, time and money.

Efficiency is closely related to the concept of productivity, namely by using the comparison between the output produced and the input used. In the Regulation of the Minister of Finance of the Republic of Indonesia Number 214/PMK.02/2017, it is stated that efficiency measurements are carried out by comparing the difference between expenditures that should be and actual expenditures with expenditures that should be the amount of the planned budget to produce program output or output achievements. (output) activities. Actual expenditure is the amount of budget realized to produce program output achievements or activity output achievements.

Mahmudi (2013:85) the level of efficiency can be seen by measuring the comparison between the realization of the expenditure budget and the income budget, namely

$$\text{Efisiensi} = \frac{\text{output}}{\text{input}} \times 100\%$$

Information:

Outputs: Shopping Realization

Inputs: Income Realization

The above measurements can only be applied if the research carried out is to measure the financial performance of local governments. In the financial performance of regional governments, the posture of the Regional Revenue and Expenditure Budget can be seen, while in the School Operational Assistance (BOS) program, schools are not income-oriented or profit-oriented. There are two techniques for measuring efficiency, namely statistical and non-statistical techniques. The technique used in this research is a non-statistical technique. Non-statistical techniques are used if the existing information does not allow the examiner to use statistical techniques to identify factors in differences in efficiency levels, namely by using other tools, for example graphs, expert opinions, comparing entities or organizations.

C.3 Economical

N. Gregory Mankiw (Macroeconomics, 2006) in his theory explains that economics is the study of how society manages scarce resources.

Robert B. Ekelund Jr. and Robert D. Tollison (Little, Brown and Co., 1986) define economics as the science that studies how individuals and communities who have unlimited desires choose to allocate limited resources to fulfill their desires.

Economisation means economy, namely how to use something carefully and wisely in order to obtain the best results (Murdock: 2017).

The economic concept is closely related to the concept of costs to obtain units of input. Economic is defined as an input resource that must be obtained at a price lower than the market price.

Kahn (2006) provides an explanation of the economic concept, namely that when assessing this concept an auditor takes action to ensure that resources have been obtained/produced in the right quantity, on time and at the right cost.

In economic principles there are factors including the following:

- 1) Have goods or services for the purposes of programs, activities, functions and activities been obtained at a cheaper price compared to the same goods or services;
- 2) Whether goods or services have been obtained with better quality compared to similar types of goods or services at the same price.

One of the cases found based on the APIP Monitoring Results Report was the standardization of the price of a teaching aid in the teaching and learning process at school at IDR 1,000,000.00. In shop A the props are sold for Rp. 990,000.00, while in shop B the props with the same brand and size are sold for Rp. 990,000 plus a 10% shop discount. Based on the standardization used, the prices at shop A and shop B are below standard, but shop B offers a shop discount of 10% from shop A, so it is found that there is waste or uneconomical when schools buy not from shop B.

In the second case, there was evidence of shopping at a school in Mapanget District which purchased stationery based on a receipt from a shop located in Malalayang District, while in terms of price, the price offered was the same between the shop around the school location and the school's regular shop which was located far away. school. This becomes uneconomical in terms of the resources that must be expended to carry out purchases in quite remote locations, which causes transportation costs to be incurred when carrying out purchases.

CONCLUSIONS AND RECOMMENDATIONS

A. Conclusion

Based on the results of qualitative research using technical observation, interviews and documentation studies, it can be concluded as follows:

1. The implementation of the BOS program on education quality has been effective, but financial management has not been effective. Programmatically, the APM and APK SD/MI have increased, where in 2021 they were 91.87 and 104.09 respectively, in 2022 they increased to 93.69 for APM and 104.31 for APK. However, based on the results of supervision carried out through performance audits from APIP - Manado Inspectorate for School Principals, conditions were still found that were not in accordance with financial management principles in accordance with Law Number 17 of 2003 concerning State Finances.

2. The management of BOS funds is not yet efficient, this is based on the results of performance audits and fact testing in the field, it is still found that there are still wasted resources when carrying out a series of financial managerial processes. Apart from that, school principals do not really understand the meaning of efficient BOS management, efficiency is understood only as compliance with existing SOPs.

3. BOS management has not been managed economically, meaning that there are still resources being wasted and not being properly accounted for based on financial management principles.

B. Suggestion

Based on the conclusions of the research results "Analysis of School Principal Performance Audits in Manado City" the following suggestions can be put forward:

1. Evaluating the program management and financial management processes in managing BOS funds and providing training in the field of financial management for School Principals and Treasurers to increase the effectiveness of BOS management in schools in Manado City.

2. Improving work behavior that has morals (Accountable, Competent, Harmonious, Loyal, Adaptive and Collaborative) through socialization and integrity pacts at the school leadership level to motivate school principals to manage BOS funds efficiently and not use them for personal gain.

3. Risk Management: Management of School Operational Assistance (BOS) funds for schools receiving BOS, through Risk Map, Risk Analysis, Risk Evaluation, Mitigation and Monitoring to avoid waste and increase economics.

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