

Monitoring Report for Education Operational Assistance for Islamic Boarding Schools (BOP Pesantren) Program of the Ministry of Religious Affairs in the Provinces of Aceh, North Sumatera, East Java, Central Java, and Banten (for the March – November 2021 Monitoring Period)

Authors:

Diky Anandya

Kurnia Ramadhana

Lalola Easter

Miftahul Choir

Sigit Wijaya

Tamimah Ashilah

Monitoring team:

Aris Mulyawan (AJI Semarang)

Hafijal (MaTA Aceh)

Ibrahim Puteh (SAHDaR Medan)

Miftah Faridl (CNN Indonesia)

Tb. Ahmad Fauzi (Banten Bersih)

Introduction

Islamic Boarding Schools (Pesantren) under the Threat of Pandemic and Corruption

It is undeniable that almost all sectors in the country have been disrupted by the COVID-19 pandemic, including education. The threat of losing a generation which is caused the pandemic's disruption of education is not a figment of imagination. Ready or not, the pandemic is forcing all parties to immediately switch from face-to-face activities to virtual approaches. Educational institutions that already have strong base of information technology will be able to adapt more easily, but the majority of schools for young generation do not have such luxury. As a result, education barely works and the future of Indonesia as a nation is under threat. Hence, the government's role to sustain education during the pandemic becomes crucial.

Various operational assistances have been provided by the government to sustain the education process, including for Islamic boarding schools (pesantren). Under the control of the Ministry of Religious Affairs, pesantren can be considered as the backbone of Islamic education in Indonesia. Many pesantren across the country have been legally registered as educational foundations, but quite a few are established by individuals without adequate legal formalities.

During the COVID-19 pandemic, the Ministry of Religious Affairs launched Education Operational Assistance (BOP) program for Islamic boarding schools (BOP Pesantren). With this assistance, Islamic boarding schools are expected to continue to operate as providers of Islamic education. However, poor bureaucratic governance causes the distribution of aid prone to irregularities and corruption. Similar to the problem of irregularities and corruption of aid labelled as social assistance and grants, similar problems occurred in the distribution of BOP Pesantren.

ICW's monitoring of the program, which was supported by local partners in Aceh, North Sumatra, Central Java, East Java, and Banten, successfully identified various irregularities and indications of BOP Pesantren corruption. One classic and main factor that triggers corruption is poor and incomplete data collection of pesantren by the Ministry of Religious Affairs. This includes inaccurate data of pesantren (by name and by address), classification of pesantren eligible for the assistance that does not match the actual profile, pesantren with multiple names and addresses, and fictitious pesantren (Islamic boarding schools that are registered but in fact do not operate like a pesantren, or even do not exist at all). The poor and incomplete data collection has contributed to various deviant practices in the distribution of BOP Pesantren.

At the same time, the government aid distribution system has always been haunted by informal bureaucracies, which position themselves as middle-man or brokers, either on behalf of certain political parties, religious organizations, or community organizations. Their role seems noble, namely to facilitate administration so that assistance can be immediately disbursed, but the assistance they provide in drafting proposals and preparing administrative requirements is never free. These brokers charge 40% to 50% of the total assistance received by Islamic boarding schools. Pesantren administrators who lack information and administrative skills certainly become easy preys. As a result, many pesantren have been doubly hit by the pandemic that hinders education process, and illegal fees on the assistance they receive. What can we expect from the quality of education in the face of these problems?

Another problem is that this type of social assistance is easy to politicize. Local officials and politicians can easily pretend to be the official distributors of BOP Pesantren, which the Ministry of Religion should have done. Their tactic is simple, namely by inviting pesantren administrators who will receive assistance to an official forum. After that, the assistance is handed over by local politicians or members of the DPR RI from the electoral district. This practice can be considered as a deliberate manipulation to build the perception that the aid is related to or sourced from local distributors, even though the assistance comes from the government through the Ministry of Religious Affairs.

The findings of many potential irregularities, illegal fees, and politicization indicate deep-rooted bureaucratic problems. In every period, the pattern and modus operandi for seizing government aid funds never change significantly. Even though BOP Pesantren is distributed by transfer, this mechanism is not without illegal deductions. The monitoring by ICW and its partners in several provinces reveals a major factor that the government has failed to fix to this day: bureaucracy. Pesantren then becomes another educational institution that is being battered not only by the pandemic but also by the rampant corruption.

Jakarta, 18 April 2022

Adnan Topan Husodo
ICW Coordinator

Contents

Introduction	2
Contents	4
List of Tables	6
List of Figures	8
I Background	9
A. Problem Formulation	13
B. Objectives of Monitoring	13
C. Monitoring Methodology	14
a Online Investigation through Websites	14
b Field Observations and Interviews	15
• Aceh	15
• North Sumatera	15
• East Java.....	16
• Banten	16
c Monitoring Period.....	16
II Data and Findings	16
A Forms of Maladministrations	17
a Discrepancies in NSPP Data.....	17
b Discrepancies in the Number of Students and BOP Mistargeting.....	18
c Fictitious Pesantren.....	22
d Incomplete Pesantren Identity	23
e Absence of Information Dissemination for the Assistance Program	24
B Illegal Deduction Practices by Third Parties	24

C	Inappropriate Use of Assistance	27
D	Misuse for Political Campaigns.....	28
III	Analysis.....	29
A	Issues in the Provisions for BOP Pesantren in the Technical Guidelines	29
B	Weak Supervision of BOP Distribution	33
C	Accountability of Pesantren and the MoRA	35
IV	Conclusions and Recommendations	37
A	Conclusions	37
B	Recommendations	37
	References.....	39

List of Tables

Table 1. Pesantren Receiving BOP Pesantren from Phase 1 to Phase III in the Provinces of Aceh, North Sumatra, East Java, Central Java, and Banten	12
Table 2. 4. The suitability of the assistance with the number of students in Aceh Province	19
Table 3. Mistargeted Assistance in Aceh Province	19
Table 4. BOP Pesantren Distribution in North Sumatera Province	20
Tabel 5. Mistargeted Assistance in North Sumatera Province	21

List of Figures

Figure 1. Comparison of NSPP Ownership of BOP Phase I to Phase III Recipients in Aceh Province	17
Figure 2. Comparison of NSPP Ownership of BOP Phase I to Phase III Recipients in North Sumatera Province.....	18

I Background

Declared as a national disaster in early 2020 by the government¹, the COVID-19 pandemic has severely impacted a number of sectors, including Islamic education. The majority of Islamic Boarding Schools (pesantren), Madrasah Diniyah (Islamic elementary schools), and Al-Quran Learning Centres (TPQ/LPTQ) in Indonesia use self-financing schemes for their operational needs, and the pandemic has made it difficult for them to operate and conduct the teaching and learning process,² even though education has to continue in a pandemic situation because it is a basic right of all citizens.

In response to the pandemic, the government through the Ministry of Religious Affairs (MoRA) allocated IDR 2.599 trillion in the form of Islamic Boarding School Operational Assistance (BOP Pesantren) for Islamic boarding schools and other Islamic educational institutions.³ It is a follow-up to the Joint Decree (SKB) of the Minister of Education and Culture, Minister of Religious Affairs, Minister of Health, and Minister of Home Affairs Number 01/KB/2020, Number 516 of 2020, Number HK.03.01/Menkes/363/2020, and Number 440-882 dated 15 June 2020 regarding Guidelines for the Implementation of Learning in the 2020/2021 Academic Year and the 2020/2021 Academic Year during the COVID-19 Pandemic.⁴

The government felt the need to assist and facilitate operational activities and health protocols at Islamic boarding schools and other Islamic educational institutions in the midst of the pandemic. Overall, this program was awarded to 21.173 Islamic boarding schools in Indonesia with the following details:⁵

¹ National Board for Disaster Management, “Presiden Tetapkan COVID-19 Sebagai Bencana Nasional” available at [https://bnpb.go.id/berita/presiden-tetapkan-COVID19-sebagai-bencana-nasional#:~:text=JAKARTA%20%2D%20Presiden%20Joko%20Widodo%20secara,%2D19\)%20Sebagai%20Bencana%20Nasional](https://bnpb.go.id/berita/presiden-tetapkan-COVID19-sebagai-bencana-nasional#:~:text=JAKARTA%20%2D%20Presiden%20Joko%20Widodo%20secara,%2D19)%20Sebagai%20Bencana%20Nasional).

² BantenRaya.com, “Dampak Pandemi COVID-19, Ponpes Kesulitan Biaya Operasional”, BOP Ponpes <https://www.bantenraya.com/pemprov-banten/pr-1271100930/dampak-pandemi-COVID19-ponpes-kesulitan-biaya-operasional>

³ Kompas.com, “Pesantren dan Lembaga Pendidikan Islam Dapat Bantuan Operasional, Ini Ketrentuan dan Prosedurnya” BOP Ponpes <https://www.kompas.com/tren/read/2020/08/28/125500365/pesantren-dan-lembaga-pendidikan-islam-dapat-bantuan-operasional-ini?page=all>

⁴ The preamble to the Decree of the Director General of Islamic Education Number: 1248 of 2020 concerning Technical Instructions for Operational Assistance for Islamic Boarding Schools and Religious Education during the COVID-19 Pandemic Period for the 2020 Fiscal Year.

⁵ MoRA, “Begini Juknis Bantuan Operasional Pesantren dan Lembaga Pendidikan Keagamaan Islam” available at <https://kemenag.go.id/read/begini-juknis-bantuan-operasional-pesantren-dan-lembaga-pendidikan-keagamaan-islam-xmoap> (accessed on 23 February 2022)

1. Pesantren (21.173 units)
 - 14.906 pesantren in the small category (50-500 students) with an allocation of IDR 25 million
 - 4.032 pesantren in the medium category (500-1500 students) with an allocation of IDR 40 million
 - 2.235 pesantren in the large category (more than 1.500 students) with an allocation of IDR 50 million
2. Madrasah Diniyah Takmiliyah or nonformal Islamic educational institutions (62.154 units) with an allocation of IDR 10 million
3. Al-Quran Learning Centres (112.008 units) with an allocation of IDR 10 million
4. Islamic religious institutions Islam (14.115 units) with an allocation of IDR 15 million for distance learning (PJJ), paid in three monthly instalments of IDR 5 million⁶

In order to ensure that the implementation and management of the program are effective, efficient and on target, the Ministry of Religious Affairs issued the Decree of the Director General of Islamic Education Number 1248 of 2020 which was changed to the Decree of the Director General of Islamic Education Number 5134 of 2020 concerning Technical Guidelines for Operational Assistance for Islamic Boarding Schools and Islamic Education. In the Technical Guidelines, the Ministry sets out specific objectives, designations and categories of BOP recipients. The funds are provided to assist Islamic boarding schools and Islamic religious education institutions, particularly for operational financing, payment of educator fees and purchase of health protocol supplies. The Director of Islamic Early Education and Islamic Boarding School Waryono stated that the recipients of the assistance were determined by the categorization of pesantren, namely small pesantren with 50-500 students, medium pesantren with 500-1.500 students, and large pesantren with more than 1.500 students.⁷ The assistance is provided in three phases:

⁶ Kompas.com, "Pesantren dan Lembaga Pendidikan Islam Dapat Bantuan Operasional, Ini Syarat dan Ketentuannya" <https://www.kompas.com/tren/read/2020/08/28/125500365/pesantren-dan-lembaga-pendidikan-islam-dapat-bantuan-operasional-ini?page=all> (accessed on 24 February 2022)

⁷ MoRA, "Begini Juknis Bantuan Operasional Pesantren dan Lembaga Pendidikan Keagamaan Islam," available at <https://kemenag.go.id/read/begini-juknis-bantuan-operasional-pesantren-dan-lembaga-pendidikan-keagamaan-islam-xmoap> (accessed on 22 February 2022)

1. Phase I on 24 August 2020 with a total of IDR 930 billion distributed to 9.511 pesantren, 29.550 Madrasah Diniyah Takmiliyah (MDT), 20.124 LPTQ/TPQ, and online learning assistance for 12.508 institutions.⁸
2. Phase II on 1 October 2020 with a total of IDR 1,089 trillion distributed to 8.849 pesantren, 32.401 Madrasah Diniyah Takmiliyah (MDT), 45.749 LPTQ/TPQ, and online learning assistance for 1.279 institutions.⁹ Pesantren which received the BOP were divided into 3 categories: 5.455 small pesantren received IDR 25 million, 1.720 medium pesantren received IDR 40 million, and 1.674 large pesantren received IDR 50 million.¹⁰
3. Phase III on 9 November 2020 with a total of IDR 578,62 billion.

It should be noted that not all pesantren can receive government assistance. Based on the technical guidelines in the Decree Number 5134, only pesantren that are still active in the teaching and learning process are entitled to receive assistance. In addition, pesantren must have a Pesantren Statistics Number (NSPP) from the Ministry of Religious Affairs. Pesantren also must fulfil technical requirements such as submitting a written request for assistance and having been verified by the Directorate of Pesantren (Ditdpontren). After receiving assistance, pesantren must also submit their accountability reports to the Ministry.

The Ministry of Religious Affairs has distributed BOP Pesantren throughout Indonesia, including the provinces of Aceh, North Sumatra, East Java, Central Java and Banten. BOP Pesantren recipients data in 2020 which was published by the Ministry from Phase I to Phase III in the five provinces can be seen in the following table:¹¹

⁸ Tirto.id, “Jadwal dan Syarat Pencairan Bantuan Pesantren Rp25 Juta – Rp50 Juta,” available at <https://tirto.id/jadwal-syarat-pencairan-bantuan-pesantren-rp25-juta-rp50-juta-flse> (accessed on 22 February 2022)

⁹ CNN Indonesia, “Kemenag Cairkan Bantuan Tahap II Rp 1 T Untuk Pesantren,” available at <https://www.cnnindonesia.com/nasional/20201007160253-20-555561/kemenag-cairkan-bantuan-corona-tahap-ii-rp1-t-untuk-pesantren> (accessed on 23 February 2022)

¹⁰ CNN Indonesia, Loc.Cit

¹¹ Attachment to the Decision of the Commitment Making Officer of the Director of Diniyah Education and Islamic Boarding Schools of the Directorate General of Islamic Education in Decree Number 5163 of 2020 concerning the Determination of Recipients of Islamic Boarding School Operational Assistance (BA BUN) for Fiscal Year 2020 Phase I to Phase III

Table 1. Pesantren Receiving BOP Pesantren from Phase 1 to Phase III in the Provinces of Aceh, North Sumatra, East Java, Central Java, and Banten

Phase	Category	Aceh	North Sumatra	East Java	Central Java	Banten
I	Small	120	102	2.066	1.528	1.261
	Medium	12	24	87	94	14
	Large	2	6	20	9	2
II	Small	100	26	767	588	1.130
	Medium	7	3	405	246	110
	Large	3	1	485	208	70
III	Small	53	11	33	167	39
	Medium	8	5	287	388	281
	Large	0	0	101	113	22

Small pesantren received IDR 25 million, medium pesantren received IDR 40 million, and large pesantren received IDR 50 million. Based on the technical guidelines and information from the Vice Minister Zainut Tauhid, the assistance was distributed directly by the Ministry to pesantren and was accepted in full by the pesantren administrators.¹²

¹² Katakini, "Wamenag: BOP Pesantren 100 Persen Diterima Pengasuh Pesantren" available at <https://www.katakini.com/artikel/39275/wamenag-bop-pesantren-100-persen-diterima-pengasuh-pesantren/> (accessed on 23 February 2022)

In January 2021, the Ministry of Religious Affairs stated that the realization of BOP distribution had reached IDR 2,22 trillion or 85 percent.¹³ Unfortunately, there were many indications of irregularities in this crucial aid to Islamic educational institutions. The Inspector General of the Ministry Deni Suardini in a meeting with Commission VIII of DPR RI in September 2020 also admitted that there were irregularities in the distribution of BOP Pesantren.¹⁴

To identify potential irregularities in the distribution of BOP Pesantren, ICW together with local journalists in the provinces of Aceh, North Sumatra, East Java, Central Java, and Banten conducted field observations and interviews regarding the process BOP Pesantren distribution in the five provinces. Monitoring was only carried out at pesantren after considering the wide scope of Islamic educational institutions which received BOP Pesantren.

A. Problem Formulation

Indonesia has many pesantren across various regions, the majority of which were BOP targets. Therefore, the Ministry of Religious Affairs has developed technical guidelines to ensure that the distribution of the BOP is on target and without budget abuse. In order to check the potential for irregularities, mismanagement and problems with BOP distribution for Islamic educational institutions, ICW focused its monitoring on these aspects:

1. Is the distribution of BOP Pesantren in the provinces of Aceh, North Sumatra, East Java, Central Java and Banten in accordance with the administrative requirements in the technical guidelines?
2. What are the forms of irregularities in the BOP distribution?
3. At what point does the potential for corruption occur in the BOP distribution?
4. How are the BOP recipients accountable and is the aid used as intended?

B. Objectives of Monitoring

1. Provide an overview of the practice of BOP Pesantren distribution in the provinces of Aceh, North Sumatra, East Java, Central Java, and Banten

¹³ Kabar24, “Kemenag Salurkan Rp2,2 Triliun Bantuan Bagi Lembaga Pendidikan Islam” available at <https://kabar24.bisnis.com/read/20210120/79/1345442/kemenag-salurkan-rp22-triliun-bantuan-bagi-lembaga-pendidikan-islam> (accessed on 24 Februari 2022)

¹⁴ Medcom.id, “Kemenag Akui Ada Penyimpangan Dana BOP Pesantren” available at <https://www.medcom.id/pendidikan/news-pendidikan/nN90Pz3K-kemenag-akui-ada-penyimpangan-dana-bop-pesantren> (accessed on 24 Februari 2022)

2. Investigate the potential for corruption and fraud in the implementation of BOP Pesantren
3. Evaluate and provide policy recommendations for the government in BOP Pesantren distribution

C. Monitoring Methodology

a Online Investigation through Websites

Initially, the Decree of the Commitment Making Official (PPK) of Ditpdpontren regarding the BOP Pesantren program which was published on the website ditpdpontren.kemenag.go.id only specified BOP Phases II and III,¹⁵ while BOP Phase I was not widely announced. Information on the distribution of BOP Phases II and III was later deleted from the official website of the Ministry. Even so, ICW found traces of news coverage in several mass media.¹⁶ At the same time, online investigation into the distribution of the BOP Phase I was carried out through a request for public information to the Ministry.

In monitoring the distribution of BOP Pesantren, ICW took samples of pesantren in the provinces of North Sumatra and Aceh that were registered in the BOP Pesantren data published in the PPK Decree of the Director General of the Ministry of Religious Affairs in BOP Phases I, II and III. The analysis was carried out by examining:

1. Fulfilment of administrative requirements in accordance with the Technical Guidelines for BOP Pesantren Number 5134 of 2020
2. Number of students living in pesantren
3. The value of the assistance received by each pesantren
4. The suitability of the value of assistance with the number of students or categories of small, medium, and large pesantren

The process of checking the pesantren database at the Ministry was carried out based on three official websites of the Ministry:

1. <https://ditpdpontren.kemenag.go.id/pdpp/statistik>

¹⁵ Kemenag, "Pengumuman SK BOP Pesantren", diakses pada periode Maret hingga April 2021_ <https://ditpdpontren.kemenag.go.id/web/pengumuman/sk-bop-pesantren>

¹⁶ Rina Ayu panca Rini, "Bantuan pesantren COVID-19 Tahap II Cair Hari Ini, Cek Pengumuman Penerimaannya Di Sini", diakses melalui <https://www.tribunnews.com/nasional/2020/10/06/bantuan-pesantren-pandemi-COVID-19-tahap-ii-cair-hari-ini-cek-pengumuman-penerimaannya-di-sini> (accessed on 18 November 2021)

2. http://emispendis.kemenag.go.id/emis_pdpontren/ponpes
3. http://emispendis.kemenag.go.id/dashboard/?content=data-pontren&action=provinsi_pontren

b Field Observations and Interviews

ICW also conducted a verification through field observations and interviews with several pesantren. Field observations were carried out with the help of anti-corruption networks and journalist partners in the provinces of Aceh (Aceh Transparency Society/MaTA), North Sumatera Utara (Centre for Advocacy and People's Basic Rights/SAHDaR), East Java, Central Java (Alliance of Independent Journalists/AJI and Surabaya journalists), and Banten (Banten Bersih).

During field observations, ICW and the regional network searched for information on the distribution of BOP Pesantren funds to ascertain whether the application mechanism, disbursement, mode of deduction, and the use of these funds were in accordance with technical guidelines. Field observations also aimed to confirm the correct address of the pesantren receiving the BOP because some pesantren that were suspected of being fictitious or even no longer operating were still receiving assistance.

Findings from field observations in the form of irregularities in the BOP Pesantren are expected to be reported to related parties and become an evaluation so that the BOP distribution and supervision mechanism is more optimal in the future. Due to limited resources, ICW observed pesantren whose locations were easily accessible to network partners in the regions. The pesantren interviewed were as follows:

- **Aceh**

Field observations were conducted by interviewing 23 pesantren in North Aceh and Bireuen regencies.

- **North Sumatera**

Field observations were conducted by interviewing 18 pesantren in the city of Medan and Asahan regency.

- **East Java**

Field observations were conducted by interviewing five pesantren in Pamekasan regency.

- **Banten**

Only one pesantren in Banten which was willing to be interviewed: Al Husna Sabichis pesantren in Anyar District, Serang Regency.

There are two reasons why ICW chose the five provinces as monitoring areas. First, the five regions were included in the red zone area at the beginning of the pandemic until August 2021 or areas with a high rate of COVID-19 spread.¹⁷ Second, there was a strong anti-corruption network in the five provinces to ensure that monitoring can be carried out properly.

c Monitoring Period

The monitoring of BOP distribution through online investigations and field observations was carried out for nine months:

- Data examination of BOP Phases II and III was carried out from March to April 2021, while BOP Phase I was carried out from September to October 2021.
- BOP Phase II and III field observations were carried out from July to August 2021, while BOP Phase I field observations were carried out in November 2021.

II Data and Findings

Conducting the educational process in the midst of a pandemic was a tough challenge for many Islamic educational institutions that implement self-financing schemes to support their operational needs. In reality, ICW found various practices of alleged fraud in the implementation of the BOP program.

The data and findings in the following section are expected to be a recommendation for the government, especially the Ministry of Religious Affairs, in the comprehensive evaluation of the BOP program. The following are the findings regarding the BOP distribution in the provinces of Aceh, North Sumatra, East Java, Central Java, and Banten.

¹⁷ Newssetup, "Selain Jakarta, Provinsi Ini Juga Sudah Bebas Zona Merah COVID-19 per 8 Agustus 2021," available at <https://newssetup.kontan.co.id/news/selain-jakarta-provinsi-ini-juga-sudah-bebas-zona-merah-covid-19-per-8-agustus-2021?page=all> (accessed on 7 April 2022)

A Forms of Maladministration

ICW conducted online investigation on the administrative data of BOP Pesantren recipients. To confirm the data, ICW together with partners in the regions conducted field observations and found several forms of maladministration in the BOP distribution process.

a Discrepancies in NSPP Data

Online investigation by looking at the Statistical Number of Pesantren (NSPP) is important because the technical guideline states that NSPP ownership is one of the requirements for receiving assistance.¹⁸ ICW found many pesantren whose NSPP was not found, both pesantren that received assistance for Phase I and III. Many pesantren were thought to be ineligible to receive aid but were still receiving assistance.

The following is a comparison of NSPP ownership by Pesantren Recipients of BOP Phase I to Phase III in the provinces of Aceh and North Sumatra:

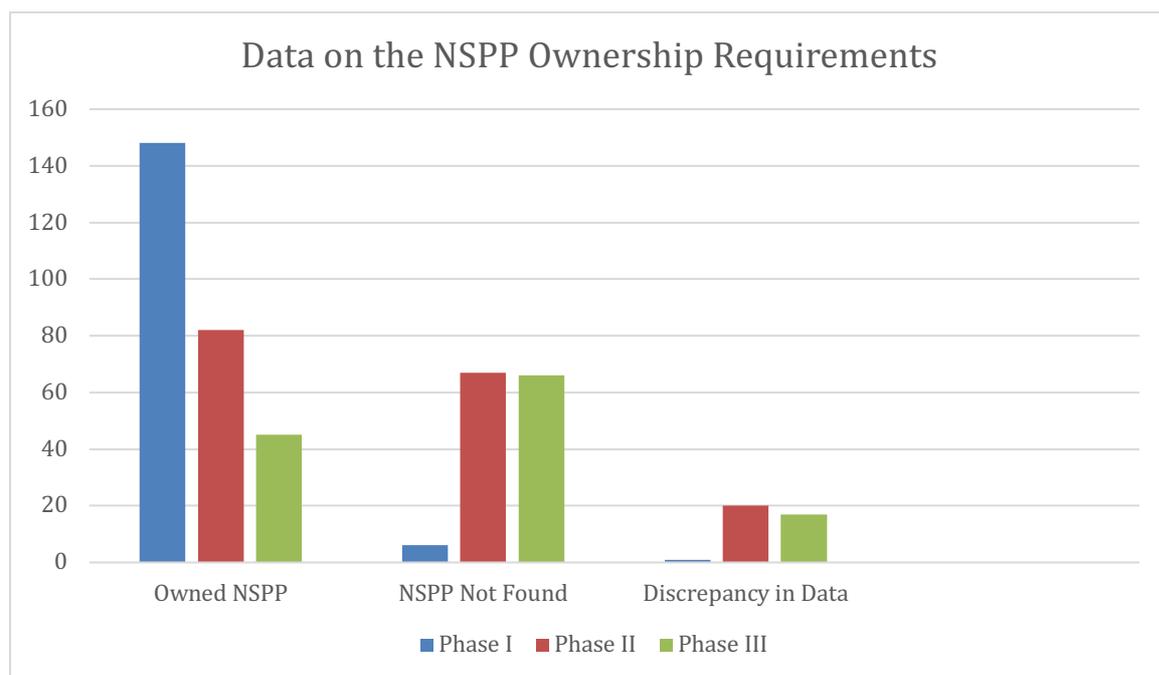


Figure 1. Comparison of NSPP Ownership of BOP Phase I to Phase III Recipients in Aceh Province

¹⁸ Decree of the Director General of Islamic Education Number 1248 of 2020 jo. Number 5134 of 2020 concerning Technical Instructions for Operational Assistance for Islamic Boarding Schools and Islamic Religious Education During the COVID-19 Pandemic Period Fiscal Year 2020, in Chapter 2 Implementation of the Requirements for Recipients of Assistance, one of which is Registered at the Office of the Ministry of Religion as evidenced by the Statistical Number of the Institution

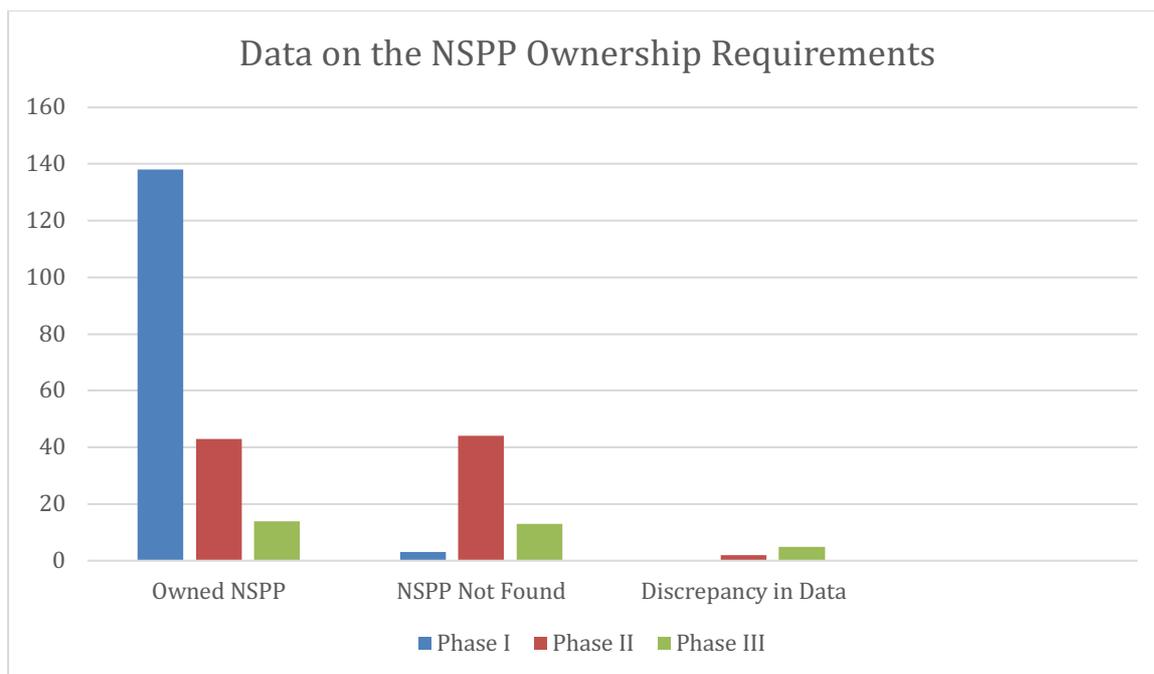


Figure 2. Comparison of NSPP Ownership of BOP Phase I to Phase III Recipients in North Sumatera Province

The discrepancy in the data above reflects a difference between the pesantren data on the Ministry of Religious Affairs portal and the decision letter for the BOP Pesantren recipient. This condition makes the data verification process difficult. At the same time, this raises the question of how and by what criteria Ditpdpontren and the Ministry decide a pesantren to receive assistance if accurate data are not available. In fact, prerequisites contained in the Technical Guidelines emphasize that the process of verifying, selecting, and finalizing the data for pesantren is the duty and responsibility of Ditpdpontren. ICW also found 45 pesantren in all phases in the provinces of Aceh and North Sumatra whose data were difficult to classify due to data differences: although the name of the pesantren corresponded to the decree and database, the addresses are different, so the ownership of the NSPP cannot be classified.

b Discrepancies in the Number of Students and BOP Mistargeting

Another discrepancy occurred in the number of students with the amount of assistance received. Referring to the technical guidelines and the statement from the Vice Minister of Religious Affairs, the number of students determines the amount of assistance received by the pesantren. Discrepancy in the BOP distribution process definitely indicates BOP mistargeting. ICW found data discrepancies between the decision letters of BOP recipients and the ownership of NSPP in Aceh Province. Many pesantren that received assistance did not match their categories and

many others did not have complete data, making it difficult to ascertain the suitability of their recipients.

Table 2. 4. The suitability of the assistance with the number of students in Aceh Province

Phase of Distribution	Suitability of Assistance			
	Suitable	Not suitable	Incomplete data	Not categorized
Phase I	126	8	11	10
Phase II	27	83	56	3
Phase III	4	57	64	3
Total	157	148	131	16

The discrepancy between the beneficiary category and the aid received affects the value of the aid which has the potential to be mistargeted. ICW calculated the amount of assistance that did not match the beneficiary categorization in Phases I, II and III with the following details:

Table 3. The Amount of Assistance Allegedly Does Not Match the Category in Aceh Province

Assistance not adhering to technical guideline		Total
LARGE pesantren receiving SMALL assistance	1	IDR 25,000,000
LARGE pesantren receiving MEDIUM assistance	1	IDR 40,000,000
SMALL pesantren receiving LARGE assistance	60	IDR 3,000,000,000
SMALL pesantren receiving MEDIUM assistance	70	IDR 2,800,000,000
MEDIUM pesantren receiving LARGE assistance	12	IDR 600,000,000

MEDIUM pesantren receiving SMALL assistance	4	IDR 100,000,000
Pesantren with lower than 50 students receiving SMALL assistance	9	IDR 225,000,000
Pesantren with lower than 50 students receiving MEDIUM assistance	2	IDR 80,000,000
Pesantren with lower than 50 students receiving LARGE assistance	2	IDR 100,000,000
Pesantren with uncategorized number of students receiving SMALL assistance	2	IDR 50,000,000
Pesantren with uncategorized number of students receiving MEDIUM assistance	1	IDR 40,000,000
Total		IDR 7,060,000,000

As shown by table above, the total value of aid that allegedly was not well targeted in Aceh Province reached IDR 7.060.000.000. This finding at least indicates that the verification process carried out by the Regency/Municipal MoRA in Aceh Province is questionable because untargeted assistance could have been avoided if MoRA officials carried out their duties based on technical guidelines to verify data on prospective Islamic boarding schools that would receive assistance.

Similar to the monitoring in Aceh Province, online monitoring by looking at NSPP ownership was also carried out in North Sumatra Province. From this search, a lot of NSPP data for pesantren could not be found, including pesantren that received Phase I to Phase III assistance.

Similar to the situation in Aceh, the discrepancy in the amount of aid with the categorization also occurred in North Sumatra. The following is a comparison of the ownership of NSPP by pesantren receiving BOP Phase I to Phase III in North Sumatra Province:

Table 4. BOP Pesantren Distribution in North Sumatra Province

Phase of Distribution	Suitability of Assistance			
	Suitable	Not	Incomplete	Not

		suitable	data	catego rized
Phase I	125	7	5	4
Phase II	11	19	59	0
Phase III	1	15	14	2

Table 5. The Amount of Assistance Allegedly Does Not Match the Category in Aceh Province

Assistance not adhering to technical guideline	Recipients	Total assistance
LARGE pesantren receiving MEDIUM assistance	2	IDR 80,000,000
SMALL pesantren receiving LARGE assistance	14	IDR 700,000,000
SMALL pesantren receiving MEDIUM assistance	15	IDR 600,000,000
MEDIUM pesantren receiving LARGE assistance	6	IDR 300,000,000
MEDIUM pesantren receiving SMALL assistance	4	IDR 100,000,000
Pesantren with lower than 50 students receiving SMALL assistance	1	IDR 25,000,000
Pesantren with lower than 50 students receiving MEDIUM assistance	2	IDR 80,000,000
Pesantren with lower than 50 students receiving LARGE assistance	1	IDR 50,000,000
Pesantren with uncategorized number of students receiving SMALL assistance	2	IDR 25,000,000
TOTAL		IDR 1.985.000.000

It can be seen that in North Sumatra that was allegedly not well targeted with a total of Rp. 1,985,000,000.

c Fictitious Pesantren

Another problem found through field observations was fictitious pesantren and profiteering of the names of pesantren in a number of areas in the provinces of Aceh, North Sumatra, and Central Java. Of the 23 pesantren in the Aceh region, three of them could not be found. More specifically, one pesantren did not include the full address, while the other two could not be found. This was reinforced by information from local residents who stated that there were no pesantren in the vicinity of their area.

The results of field observations also found pesantren in North Aceh which was thought to have been inactive in the 2016-2018 period. Although holding activities with less than 20 students, this pesantren received IDR 40,000,000 of assistance which should have been allocated for medium category pesantren with 500-1500 students. In addition, the building was no longer feasible because there were only old prayer rooms and some rooms that were clearly not for teaching and learning activities and could not accommodate more than 500 students, according to the category of assistance received.

Pesantren activities are the main requirement to receive BOP. However, this requirement allegedly was not verified by the MoRA, so that the distribution of funds could potentially be inappropriate because they were not handed over to pesantren that carry out learning activities. This of course raises the question: Where did the Pesantren BOP funds go if the pesantren itself was no longer active?

Field observations in North Sumatra by SaHDAR also found one pesantren that was not at the address stated in the MoRA decree, namely pesantren in Asahan District that received Phase II BOP. Another finding that is still related to data discrepancies is pesantren registered as BOP recipients, applying and meeting the requirements, but did not receive assistance.

The chaotic distribution of BOP with alleged irregularities also occurred in a number of areas in Central Java. Based on BPK data in the report on the results of compliance checks on the management and accountability of spending on handling the COVID-19 pandemic for the 2020 fiscal year in Central Java Number: 13/LHP/XVIII/01/2021 Date: January 20, 2021, there were six recipients of BOP Pesantren who were not found or its whereabouts are unknown. One of

them is a pesantren in Jepara Regency which received assistance of IDR 25 million, though it has not been disbursed. In reality, the pesantren collapsed 3 years ago and left no buildings and students. In addition, the NSPP is also no longer valid because its validity period is only until 1 January 2017.

The same data also shows that two pesantren with the same address, each receiving IDR 40.000.000 in assistance, although the funds have not yet been disbursed. There were also findings of other pesantren that received a BOP allocation of IDR 25.000.000 but the pesantren did not have an Operational Permit (IJOP) and the funds had not been disbursed.

In addition, there were two pesantren that have not been verified by BPK in Jepara Regency but have received a BOP of IDR 25.000.000. There were also a number of BOP recipients that were inactive in 2020. There were 59 pesantren receiving Phase I spread across various districts in Central Java, while in Phase II there were 32 BOP recipient pesantren that were inactive in 2020. ICW also found dozens of dual BOP recipients in Phase I and Phase II. As a result, it is estimated that there were overpayments of up to IDR 1.780.000.000.

A search of the list of recipients of assistance for the small boarding school category in the Decree of the Commitment Making Officer of the Directorate of Diniyah and Islamic Boarding Schools of the Directorate General of Islamic Education of the Ministry of Religion Number 4472 of 2020 concerning the Determination of Recipients of Operational Assistance for Islamic Boarding Schools of the Ministry of Religion for Fiscal Year 2020 also found a number of names and addresses of recipients of assistance identified as same or double data.

d Incomplete Pesantren Identity

Another finding in the field that is also important to highlight is the incomplete identity of the pesantren. As explained in the examination of the Decree on the Determination of Recipients for Phase II BOP, two pesantren were found only bearing the address of Babakan Sacred Lebak. Similarly, in the attachment to the Decision Letter on Determination of Phase III BOP Recipients. This is questionable because if the address in the decree was incomplete, it will surely be difficult for verifiers from the City/Regency Office of MoRA in Banten Province to find their location.

In addition, there were two pesantren with the same name and address in the same decree. For example, the Decree on the Determination of Phase III Assistance Recipients listed two

pesantren with the same name and address in Kemuludan Village and also in Sukamanah Village, Baros, Serang.

e Information Dissemination for the Assistance Program are not Maximum

Based on information from a resource person at one of the pesantren that received BOP in Anyar District, Serang Regency, the process for submitting to disbursement of BOP from the MoRA only took about one month. The boarding school received Phase III assistance and had less than 50 students, most of whom were orphans. They received BOP assistance of IDR 25 million.

Furthermore, the resource person stated that the submission proposal was made by each pesantren, which was then given to the Serang Regency Pesantren Forum (FSPP) to be submitted to the MoRA. He represented six pesantren from Anyer sub-district to be submitted to the MoRA through the FSPP. Information about this assistance was obtained from the Serang District FSPP. However, he never got any information about technical guidance of the BOP. In the process of applying for this assistance, no MoRA employees from the district, province, or central government came to the pesantren to do verification.

It should be noted that the Regional Offices of the MoRA at the provincial, district and city levels have the duty and responsibility to disseminate the assistance program. This task is at least emphasized in Paragraph 3 Point a in the Technical Guidelines Chapter IV on Organizational Duties and Responsibilities.¹⁹

B Illegal Deduction Practices by Third Parties

The finding of illegal deduction charged to pesantren occurred in almost all monitoring areas with various amount and modes of deduction. For example, in Aceh Province, the BOP received was deducted by one million rupiah, with pesantren administrators admitting to have given the deduction as a thank you. There were even pesantren that are subject to a deduction of 50 percent of the aid amount.

¹⁹ Technical Guidelines Decree No. 1248, Chapter IV, letter 3 point a: “The duties and responsibilities of the Regency/City Ministry of Religion are to carry out the socialization of the BOP Pesantren program and the BOP of Islamic Religious Education during the 2020 FY COVID-19 Pandemic Period to Islamic Boarding Schools.

Based on information in the field, there were often agreements between third parties and pesantren administrators. A pesantren in Bireuen Regency, Aceh, had to pay one million rupiah of the 40 million rupiah they received. This amount was acknowledged by the pesantren leadership as a form of gratitude to those who had helped disburse the Pesantren BOP funds.

A deduction of 50 percent was experienced by three pesantren in Tanah Luas Subdistrict, North Aceh Regency, namely in Paya Village, Matang Village and Matang Village. They had to pay a deduction to the party claiming to be the facilitator, who provided information about the BOP program to pesantren. These so-called facilitators then introduced them to unscrupulous students who would take care of the BOP disbursement.

The mode of deduction is done by making an agreement with the pesantren that this assistance will be deducted by 50 percent. As agreed, the facilitators and the pesantren went to the bank to disburse the BOP funds, which were then deducted by 50 percent to be given to the person.

Cases of BOP deduction were also found in North Sumatra, one of which was experienced by a pesantren in the village of Mesjid Lama Talawi Batu Bara, who admitted of being subject to a deduction of IDR 10 million. It is suspected that someone claiming to be from a certain party made a 30 percent cut under the pretext of being a donation for the construction of a mosque. This party member was assisted by the 2019 Legislative Election team to coordinate several pesantren in Labuhan Batu Regency and Padang Lawas Regency. An informant stated that party member had often managed assistance for pesantren.

The third party not only helped in managing the disbursement of the BOP, but also in making an accountability report for its use. This means that there is a possibility that the report on the use of BOP published by the pesantren is fictitious because there is a use of funds that is not in accordance with the technical guidelines, namely regarding the allocation of the use of BOP funds.

In East Java, based on documents and interviews, illegal deduction of BOP funds was distributed to five Islamic religious education institutions in Pamekasan Regency. For example, there is an alleged practice of document falsification by people claiming to be staff of the Director General of the MoRA.

The mode is to request data from the educational institution for administrative purposes of disbursing aid. However, the BOP funds that should have been their rights had been disbursed

by other parties. After the resource person tries to manage and restore the rights of the pesantren, the aid funds could be disbursed after being deducted by 30 percent.

Illegal deduction and document falsification also took place in, Tlanakan Subdistrict and in, which was carried out by some politician. His method is to propose the names of small prayer rooms (mushola) to be submitted to the central MoRA regarding the COVID-19 relief fund. All requirements were submitted by him, from creating bank accounts to submitting an agency operational permit to the MoRA of Pamekasan Regency. The recipient just needed to wait for the disbursement time. When the funds have been disbursed, he charged a fee of IDR 1 million to IDR 4 million for each institution. Meanwhile, the BOP funds for pesantren Larangan District were deducted by 30 percent by someone claiming to be an expert staff member of the DPR.

The practice of illegal deduction also occurred during field observations in Central Java Province. The practice was discovered in Pekalongan Regency by the local Diniyah Takmiliah Communication Forum. The manager of an educational institution in Linggoasri Village, Kajen District, Pekalongan Regency, Mustajirin, told the mass media that the BOP funds he had disbursed amounting to IDR 10 million were deducted by IDR 3 million by the sub-district coordinator. The assistance was disbursed in Phase I last July 2020.

Though the case has been handled by the Kajen District Attorney's Office, the prosecutor's office only found a deduction by the Diniyah Takmiliah Communication Forum (FKDT) of Pekalongan Regency in the amount of IDR 500 thousand. Thus, it is not impossible that the discounted money was divided by many parties starting from the FKDT administrators at the village, sub-district, and district levels. As for the results of the examination by the Kajen District Attorney's Office, it is known that the alleged violations include:

1. A deduction of IDR 500 thousand per TPQ under the pretext of charity (*infaq*).
2. The procurement of batik clothes and books of IDR 90 thousand multiplied by 352 TPQs.
3. Mark up the procurement of facilities for the needs of fulfilling health protocols such as hand sanitizers, thermo guns, sprayers, face shields, and UV lamps whose expenditure value is only IDR 800 thousand, but was stated as IDR 2.750.000 per TPQ.
4. Forgery of invoice documents from CV Ants Power supply company.

5. The accountability report for the use of BOP in almost all TPQ (155 TPQ) was made by the Secretary of the Pekalongan FKDT on the orders of the Pekalongan District FKDT Chair.
6. The money from the alleged corruption was used for the case management fee given to Zaenal Arifin in the amount of IDR 240 million.
7. The proceeds of the alleged corruption were used for land purchases and pilgrimage fees.

Meanwhile, the suspects who have been tried at the Semarang Corruption Court are the Chairperson of the Diniyah Takmiliah Communication Forum (FKDT) of Pekalongan Regency Kanan bin Salas and the Secretary of the Pekalongan Regency FKDT Ikhsanudin and Zaenal Arifin, a Pekalongan resident who works as a lecturer at a private university in West Java who acts as case broker. From these findings it is clear that there have been irregularities in the management of educational operational assistance (BOP) in Pekalongan Regency. The deviation is related to the deduction in aid and procurement of goods that are not in accordance with applicable regulations. This resulted in state losses reaching IDR 713.248.000.

C Inappropriate Use of Assistance

Field observations not only found illegal deductions, but also pesantren that used BOP funds not according to their allocation. This was at least found in the province of Central Java. It should be noted that the Decree of the Director General of Islamic Education Number 5134 of 2020 regarding the technical instructions for BOP explains the use of assistance, namely for three things: to pay for operational costs such as electricity and water costs, to pay the salaries of educators, and to buy health protocol tools for COVID-19 prevention.

In reality, the funds received was actually used to pay off the debts of the pesantren in the years before the pandemic. This proves that the distribution of BOP Pesantren is prone to mistargeting because MoRA is suspected of not conducting verification beforehand to ensure the eligibility of prospective beneficiaries.

The large number of pesantren that used services from third parties also results in the aid being used inappropriately for its intended purpose, which has the potential to violate Technical Guideline No. 5134 of 2020 concerning the prohibition of financing activities that have no relevance to the purpose of assistance. The use of a third party to help disburse aid makes the funds distributed not fully received by the beneficiary pesantren. The funds are usually

deducted as service fees for managing its disbursement, even including taking care of accountability reports which may also be fictitious.

D Misuse for Political Campaigns

The disbursement of the BOP funds that should have been received directly by pesantren administrators through the bank was often used by certain politicians to seek sympathy among the pesantren. This happened in Banten Province, when the Chairman of Commission VIII DPR RI Yandri Susanto attended the handover of BOP funds for pesantren, TPQ, and madrasas at Bai Mahdi Sholeh Ma'mun Islamic Boarding School, Lontar, Serang City in September 2020. The politician from the National Mandate Party (PAN) was present with Serang Mayor Syafrudin, who is also the Chair of the Banten PAN DPW. Although the BOP program itself came from State Budget for the FY 2020 of the MoRA, the event featured a banner with a picture of Yandri Susanto's face and a symbolic board bearing his name.

At the handing over of the aid, Yandri claimed that the MoRA's program was his initiative. Yandri even admitted that he had a tantrum in front of the Minister of Religion when the budget allocation for operational assistance was about to be cut.²⁰



²⁰ Banten Satu, "Wali Kota Serang Hadiri Penyerahan BOP Pondok Pesantren" diakses dari website <https://bantensatu.co/2020/09/18/wali-kota-serang-hadiri-penyerahan-bop-pondok-pesantren/> (accessed on 25 October 2021)

Chairman of Commission VIII DPR RI Yandri Susanto and Syafrudin, Mayor of Serang who is also Chairman of DPW PAN Banten symbolically handed over the BOP Pesantren in Serang City. (Photo source: beritasatu.com)

Ahead of the 2020 Simultaneous Election, Yandri Susanto on 16 September 2020 also invited 27 pesantren leaders in Cilegon City to attend the dissemination and handover of BOP Pesantren. The event was held at Iye Iman Rohiman's residence at Villa Gunung Karang, Jaha, Anyer District, Serang Regency²¹. At that time Iye was a candidate for Mayor of Cilegon who was also promoted by PAN.

Yandri's political move was then followed up by the Cilegon City Bawaslu by reporting Yandri to the House of Representatives' Honorary Council (MKD). The chairman of the Bawaslu Cilegon Siwandi considered that the dissemination and delivery of assistance was a form of abuse of Yandri's authority as a member of the legislature because he held an aid program funded by the state budget at one of the houses of the candidate for mayor.²²

III Analysis

Several findings indicated that BOP Pesantren was not properly implemented and at the very least violated students' right to quality education as decreed by Article 31 Paragraph (1) and (2) of the 1945 Constitution. The findings from online investigation and field observations are detailed in the following sections.

A Issues in the Provisions for BOP Pesantren in the Technical Guidelines

Administrative problems in the distribution of BOP were identified as caused by the provisions in the technical guidelines that were not in accordance with a number of related regulations. For example, the provisions for the distribution of BOP which are divided into 3 categories, namely large category, medium category and small category, both in the Technical Guidelines in Decree No. 1248 of 2020 and its amendment No. 5134 of 2020 do not specifically explained the number of students.

²¹ Spiritnews, "Bantuan Untuk Pondok Pesantren Diserahkan ke Bapaslon, Isro' Main-Main dengan APBN" available at <https://www.spiritnews.media/2020/09/bantuan-untuk-pondok-pesantren-di.html> (accessed on 26 October 2021)

²² Suara Banten, "Penyalahgunaan Wewenang, Bawaslu Laporkan Ketua Komisi VIII DPR RI ke MKD" available at <https://banten.suara.com/read/2020/10/05/170209/penyalahgunaan-wewenang-bawaslu-laporkan-ketua-komisi-viii-dpr-ri-ke-mkd> (accessed on 22 October 2021)

The explanation regarding the criteria for pesantren was only conveyed by Vice Minister of Religious Affairs Zainut Tauhid Sa'adi on the MoRA website, namely small pesantren have 50-500 students, medium pesantren have 500-1500 students, and large pesantren have more than 1500 students.

The categorization was used to determine the value of the aid distributed: small category pesantren received assistance of IDR 25 million, medium category pesantren of IDR 40 million, and large category of pesantren of IDR 50 million. This increases the chance of violations as seen in the results of field observations, namely the mistargeting of recipient categories. This process contradicts the Regulation of the Minister of Religion Number 62 of 2016 concerning the Second Amendment to the Regulation of the Minister of Religion Number 67 of 2015 concerning Government Assistance to the Ministry of Religion, which in Article 2 confirms the following:

Article 2: "Government assistance is carried out based on the principles of certainty of form, certainty of recipient's identity, clarity of purpose, clarity of person in charge and availability of budget."

In addition, the a quo regulations of Article 9, Article 10 and Article 13 explain in detail the mechanism for distributing aid that is not regulated in the technical guidelines for distributing BOP. The regulation reads as follows:

Article 9:

Paragraph (1) "Government Assistance is distributed based on recommendation/proposals."

Paragraph (2) "The distribution of government assistance as referred to in paragraph (1) letter a is carried out based on proposals received in the previous fiscal year and the two current budget years."

Article 10

- a) Paragraph (1) "Individuals, community groups or government/non-government institutions submit proposals for government assistance to the leaders/heads of work unit"
- b) Paragraph (2) "The recommendation/proposal for government assistance is accompanied by administrative requirements and a plan for use"

Article 13

- a) Paragraph (1) explains that recipients of Government Assistance in the form of operational assistance in the form of money are required to sign a Cooperation Agreement with PPK, Statement of Absolute Responsibility (SPTJM) and Statement of Expenditure Responsibility (SPTJB).
- b) Paragraph (2) explains that the PKS as referred to in paragraph (1) contains at least the rights and obligations of the recipient of government assistance, the commitment/ability to use the assistance according to the plan for using the assistance stated in the proposal, and sanctions if the beneficiary does not comply with the PKS.

Meanwhile, the technical guidelines do not regulate cooperation agreements between KDP and beneficiaries. This is different from the technical provision of the BOP in 2018, which is based on Technical Guidelines No. 7206 of 2017 concerning Technical Instructions for 2018 Pesantren Operational Assistance, where the requirements for recipients of assistance must go through the following stages:

1. Registration for BOP Pesantren Proposals
2. Selection of BOP Pesantren Proposals

In the absence of the two stages in the 2020 Technical Guidelines, it is not surprising that many administrative processes in the assistance distribution were not on target, as found in a number of monitoring areas. In addition, the proposal selection process also requires every Islamic religious education institution to write down the number of students, which is not found in the 2020 Technical Guidelines.

In addition, the process of planning, verifying, validating, and determining the BOP Pesantren recipients should be based on the Minister of Finance Regulation Number 173/PMK.05/2016 concerning Amendments to the Regulation of the Minister of Finance Number 168/PMK.05/2015 concerning the Mechanism of Budget Assistance Implementation at the Ministry/Institutions, where Article 16 states that:

- (1) Disbursement of operational assistance as referred to in Article 15 paragraph (1) is carried out based on a cooperation agreement between PPK and recipients of operational assistance that has been stipulated in the Decree as referred to in Article 15 paragraph (3)
- (2) The cooperation agreement as referred to in paragraph (1) shall at least contain:

- a. Rights and obligations of both parties
- b. Amount of operational assistance provided
- c. Distribution procedures and conditions
- d. Statement of the ability of recipients of Government Assistance to use operational assistance according to the agreed plan
- e. Statement of the ability of recipients of Government Assistance to deposit the remaining unused funds into the state treasury
- f. Penalty
- g. Submission of reports on the use of funds on a regular basis to PPK
- h. Submission of accountability reports to PPK after the work is completed or the end of the fiscal year

At the same time, the findings of aid that are not in accordance with its utilization in a number of areas indicate that this has contradicted the aims and objectives of the assistance because the Technical Guidelines for the Distribution of BOP states that the assistance for pesantren and Islamic religious education during the COVID-19 pandemic should be used to finance the following components:

1. The operational costs of the pesantren and Islamic religious education, such as paying for electricity, water, and security
2. Salaries for educators and education staff of pesantren and Islamic religious education in COVID-19 prevention and control activities
3. Health protocol needs such as soap, hand sanitizer, masks, thermal scanners, disinfectants, sinks, cleaning tools and other costs related to supporting health protocols

In fact, the aid was found to be used inappropriately for its intended use. In the province of Central Java, for example, BOP funds were used to buy books and school uniforms. In addition, the discrepancy between the category of recipients and the amount of aid in the provinces of Aceh and North Sumatra also has potentially caused aid mistargeting.

These findings of misuse of assistance as regulated in the technical guidelines have caused the teaching and learning process in pesantren not running well and actually incurred losses to the community.

B Weak Supervision of BOP Distribution

The technical guidelines for BOP regulate several points to oversee the distribution process, starting from the requirements for recipients, the submission process, to post-distribution evaluation. In practice in the field, administrative non-compliance continued to occur in both Phase II and III.

First, maladministration related to NSPP ownership. A large number of pesantren did not have NSPP but still received BOP, which is almost half of the total recipients in one province. This shows MoRA's inadequate efforts, especially Ditpdpontren, to check and verify the data on the pesantren receiving the BOP. In addition, MoRA or the party responsible for distributing the BOP to pesantren is not optimal with the Technical Guidelines, because the basic prerequisites for distributing the BOP in the Technical Guidelines were not implemented.

The time gap in the assistance distribution for Phases II and III was not far, only one month (1 October and 9 November), but it does not justify recurring maladministration and errors in verifying recipient data. Referring back to the technical guidelines for the distribution of BOP, it was found that three parties were in charge of monitoring and evaluating the distribution of BOP. This should be able to ensure the accuracy of distribution so that it is more targeted.

Recurring maladministration means that aid delivery is not well targeted. This is because administration is the initial stage carried out by educational institutions and the MORA to be able to ensure BOP recipients. When aid is not on target, it is almost certain that the government's goal to provide facilities and help restore the impact of the COVID-19 pandemic in Islamic boarding schools is difficult to achieve.

In addition, the 2020 Technical Guidelines does not regulate the verification and validation process of prospective recipients of assistance by the Regency/City MoRA. Referring to the Regulation of the Minister of Religion Number 67 of 2015 concerning Government Assistance to the Ministry of Religion, Article 11 paragraph (4) explains that to verify the feasibility of government assistance targets, field visits can be carried out. The field visits referred to in PMA will be more effective and efficient if carried out by the Regency/City MoRA.

In the absence of a verification and validation mechanism by the Provincial Office of the Ministry of Religion or the Regency/Municipal Office of the Ministry of Religion, there is no initial verification process to reduce the risk of problems such as mismatches in the categories

of pesantren, educational institutions that are no longer active/do not have operational permits, multiple beneficiary institutions, and institutions whose address could not be found.

It should be realized that the purpose of supervision should be to measure, compare and assess the allocation of costs and the level of use. In other words, budget oversight is expected to show the level of effectiveness and efficiency of the use of available funding sources. One important thing related to budget oversight is the level of correspondence between the costs allocated for each component in the budget and its realization. If a discrepancy is found later, it is necessary to take corrective actions to resolve the problem.

Another aspect that needs to be highlighted regarding the weakness of the supervisory process is the changes to the technical guidelines made in the middle of the aid distribution process. As is known, the change in technical guidelines Number 1248 to Number 5134 also changed several provisions, including the question of applying for assistance. Initially, the mechanism for applying for assistance could only be carried out by the pesantren, the regional office of the MoRA and also the Ditpdpontren, but after the provisions in the technical guidelines were changed, other parties such as the community could also submit requests for assistance.

Referring to a number of findings in the five provinces, such changes actually gave opportunities for many parties, especially outside the pesantren administrators and those who have no interest in this assistance program, to get involved in the administrative process.

Individuals or groups claiming to be facilitators are examples of people who can participate in the distribution of BOP Pesantren. According to the Vice Minister Zainut Tauhid's statement, 100 percent of the distribution of BOP was received directly by the administrators. This is true, but the facts in the field show that individuals who help disburse BOP also accompany caregivers to take assistance and ask for illegal deduction.

Based on field research, some Islamic boarding schools do disburse independently, but many use individuals or third-party assistance. The practice of illegal deduction through third parties occurred at least in Aceh, North Sumatra, East Java, and Central Java. ICW identified at least two modes used by third parties to cut BOP funds, namely:

1. Claiming to be a facilitator who helps manage the disbursement of the Pesantren BOP funds, so that the funds that have been disbursed will be deducted as a form of compensation for services
2. Cutting aid funds with the excuse of donating the cost of building a mosque

In almost all cases, the third parties claimed to be facilitators or parties who helped arrange the disbursement. Some were confirmed to be members of the DPRD, political parties, MoRA officials, leaders of foundations or persons in charge of certain areas. The widespread deduction of BOP funds is thought to have occurred because of the unequal distribution of information regarding the distribution of BOP funds to registered pesantren, so that certain parties used it to take advantage. Based on the findings in several monitoring provinces, these individuals usually claimed to be facilitators, members of the legislature or parties, and some even claimed to be students from other pesantren.

The use of a third party should not be done because it violates the technical guidelines, where Part F Number 5 letter “b” which regulates the Disbursement of Aid states that “Aid recipients bring a Decision Letter on Determination of Aid Recipients and Aid Notification Letter, and complete the requirements stated in the Notification Letter. Assistance for disbursement of aid at channelling banks.” The purpose of the technical guidelines is that only the beneficiary has the right to disburse the aid funds themselves. Unfortunately, this is still being worked by a third party by bringing pesantren administrators to the bank so that the BOP funds can be disbursed, then dividing the commission because there has been an agreement between the third party and the administrators.

This situation needs to be taken seriously, especially because the findings in the field indicate the alleged involvement of public officials, both at the Regional Office of the MoRA and from the MoRA itself, as well as politicians from political parties. Illegal deduction of the assistance can be regarded as a criminal act of corruption, extortion and abuse of authority for personal gain. As for pesantren that provide some of the assistance, they can become victims, or they can also become perpetrators of bribery, because there is a reciprocity that is promised by individuals when the pesantren is willing to provide some of the assistance it receives.

C Accountability of Pesantren and the MoRA

In accordance with the technical guidelines, pesantren receiving BOP must submit an accountability report to the MoRA by December 2020 at the latest, so that the Ministry could see how the aid is being used properly. In January 2021, the Ministry of Religion had indeed

said that the realization of BOP distribution had reached 85%.²³ However, if searched further, the MoRA's realization and evaluation report for the distribution of BOP could not be found either on its official website or in media coverage.

On the other hand, if all pesantren have submitted their accountability reports, but there are no indications of violations, then the evaluation function of the Ministry needs to be questioned. This is because if we refer to the findings in the field, there are several pesantren using the BOP not for its purpose such as for paying debts, or it is not used to deal with the impact of the COVID-19 pandemic, because the pesantren is no longer operational. In addition, these field findings are reinforced by findings from the Supreme Audit Agency (BPK) in letter Number 8/S/VII-XVII/01/2021. BPK found several problems in the management and accountability of spending on handling the COVID-19 pandemic, including:

1. The process of planning, verifying, validating and determining recipients of Pesantren Operational Assistance and Religious Education during the COVID-19 period was inadequate.
2. Distribution of Pesantren Operational Assistance and Online Learning Assistance to 293 Institutions worth IDR 5.425.000.000 is not right on target.
3. There are 374 educational institutions that received Operational Assistance and Online Learning Assistance more than once worth IDR 7.785.000.000.

In addition to the verification and supervision functions, the evaluation stage is also an important point that needs to be considered and improved by the government, especially by the MoRA. In addition to the problem of inaccurate data that always occurs in almost all aspects of government, the problems can open up opportunities for violations and other corruption loopholes. This is because the assistance for this pesantren continues even though it is no longer in the context of handling the COVID-19 pandemic.

Realizing the many fraudulent practices regarding the BOP program, BPK recommended to the MoRA to account for the distribution of BOPs that were not in accordance by withdrawing the aid from the recipient and depositing it back into the state treasury.

²³ Kabar24, "Kemenag Salurkan Rp 22 Triliun Bantuan Bagi Lembaga Pendidikan Islam" available at <https://kabar24.bisnis.com/read/20210120/79/1345442/kemenag-salurkan-rp22-triliun-bantuan-bagi-lembaga-pendidikan-islam> (accessed on 27 November 2021)

IV Conclusions and Recommendations

A Conclusions

1. Errors in data, whether intentionally or not, are the main causes of the issues in the of assistance distribution.
2. The technical guidelines for the distribution of BOP Pesantren seem to be made only to fulfil administrative needs because apart from contradicting other provisions, many of its contents are not carried out by the party responsible for its distribution.
3. BOP distribution is not on target and potentially does not reach the target for overcoming the impact of COVID-19 due to many inaccuracies and distribution errors.
4. BOP distribution, especially in Banten Province, was used for political campaign purposes.
5. The existence of third parties who make illegal deduction indicates allegations of fraud and criminal acts of corruption that are detrimental to the state.
6. The function of verification and evaluation by the Ministry of Religious Affairs has not been carried out properly considering there are still a number of administrative violations in the field.

B Recommendations

1. The Ministry of Religious Affairs needs to improve the database in real time on a centralized portal to ensure the accuracy of pesantren data throughout Indonesia.
2. The Ministry of Religious Affairs needs to investigate the involvement of public officials within the Regional Office of the Ministry in the regions that have hindered the process of BOP distribution.
3. The Ministry of Religious Affairs must publish an accountability report for the BOP distribution that is open and accessible to the public considering that the funds are not insignificant and come from the APBN.
4. The Ministry of distribution must be responsible for the BOP distribution that are not in accordance by withdrawing the assistance from the recipient and deposit it back into the state treasury.

5. Law enforcement officials together with the Ministry of Religious Affairs need to thoroughly investigate the involvement of third parties who have unlawfully carried out the practice of illegal deduction of BOP Pesantren.

References

Laws and Regulations:

- Decree of the Director General of Islamic Education Number 1248 of 2020 as amended in the Decree of the Director General of Islamic Education Number 5134 of 2020 concerning Technical Instructions for Operational Assistance for Islamic Boarding Schools and Religious Education during the COVID-19 Pandemic Period Fiscal Year 2020
- Decree of the Director General of Islamic Education Number 7206 of 2017 concerning Technical Instructions for Operational Assistance for Islamic Boarding Schools in 2018 Attachment to the Decision of the Commitment Making Officer of the Director of Diniyah Education and Islamic Boarding Schools of the Directorate General of Islamic Education in Decree Number 5163 of 2020 concerning the Determination of Recipients of Islamic Boarding School Operational Assistance (BA BUN) for Fiscal Year 2020 Phase I to Phase III
- Minister of Religion Regulation Number 62 of 2016 concerning the Second Amendment to the Regulation of the Minister of Religion Number 67 of 2015 concerning Government Assistance to the Ministry of Religion
- Regulation of the Minister of Finance Number 173/PMK.05/2016 concerning Amendments to Regulation of the Minister of Finance Number 168/PMK.05/2015 concerning Mechanisms for Implementation of Aid Budgets at Ministries/Agencies,
- 1945 Constitution of the Republic of Indonesia

Websites

- Bantensatu, "Wali Kota Serang Hadiri Penyerahan BOP Pondok Pesantren," available at <https://bantensatu.co/2020/09/18/wali-kota-serang-hadiri-penyerahan-bop-pondok-pesantren/>
- CNN Indonesia, "Kemenag Cairkan Bantuan Corona Tahap II Rp1 T untuk Pesantren," available at <https://www.cnnindonesia.com/nasional/20201007160253-20-555561/kemenag-cairkan-bantuan-corona-tahap-ii-rp1-t-untuk-pesantren>
- Deliknews.com, "Wah Jadi Temuan Kemenag RI Beri Bantuan Miliaran Rupiah Kepada Lembaga Tidak Aktif" available at <https://www.deliknews.com/2022/01/22/wah-jadi-temuan-kemenag-ri-beri-bantuan-miliaran-rupiah-kepada-lembaga-tidak-aktif/>

Kementerian Agama Republik Indonesia, “Begini Juknis Bantuan Operasional Pesantren dan Lembaga Pendidikan Keagamaan Islam” available at <https://kemenag.go.id/read/begini-juknis-bantuan-operasional-pesantren-dan-lembaga-pendidikan-keagamaan-islam-xmoap> (accessed on 23 Februari 2022)

Kompas.com, “Pesantren dan Lembaga Pendidikan Islam Dapat Bantuan Operasional, Ini Ketentuan dan Prosedurnya,” available at <https://www.kompas.com/tren/read/2020/08/28/125500365/pesantren-dan-lembaga-pendidikan-islam-dapat-bantuan-operasional-ini?page=all>

Kementerian Agama Republik Indonesia, “Begini Juknis Bantuan Operasional Pesantren dan Lembaga Pendidikan Islam,” available at <https://kemenag.go.id/read/begini-juknis-bantuan-operasional-pesantren-dan-lembaga-pendidikan-keagamaan-islam-xmoap>

KataKini, “Wamenag: BOP Pesantren 100 Persen Diterima Pesantren,” available at <https://www.katakini.com/artikel/39275/wamenag-bop-pesantren-100-persen-diterima-pengasuh-pesantren/>

Kabar24, “Kemenag Salurkan Rp2,2 Triliun Bantuan Bagi Lembaga Pendidikan Islam” available at <https://kabar24.bisnis.com/read/20210120/79/1345442/kemenag-salurkan-rp22-triliun-bantuan-bagi-lembaga-pendidikan-islam>

Kemenag, “Pengumuman SK BOP Pesantren”, accessed in March - April 2021, available at <https://ditpdpontren.kemenag.go.id/web/pengumuman/sk-bop-pesantren> ”

Kabar Banten, “Bawaslu Kota Cilegon Laporkan Yandri Susanto ke DPR RI, Ada Apa?” available at <https://kabarbanten.pikiran-rakyat.com/seputar-banten/pr-59799757/bawaslu-kota-cilegon-laporkan-yandri-susanto-ke-dpr-ri-ada-apa>

Kabar24, “Kemenag Salurkan Rp22 Triliun Bantuan Bagi Lembaga Pendidikan Islam” available at <https://kabar24.bisnis.com/read/20210120/79/1345442/kemenag-salurkan-rp22-triliun-bantuan-bagi-lembaga-pendidikan-islam>

Medcom.id, “Kemenag Akui Ada Penyimpanan Dana BOP Pesantren” available at <https://www.medcom.id/pendidikan/news-pendidikan/nN90Pz3K-kemenag-akui-ada-penyimpangan-dana-bop-pesantren>

Rina Ayu panca Rini, “Bantuan pesantren COVID-19 Tahap II Cair Hari Ini, Cek Pengumuman Penerimaannya Di Sini”, available at <https://www.tribunnews.com/nasional/2020/10/06/bantuan-pesantren-pandemi-COVID-19-tahap-ii-cair-hari-ini-cek-pengumuman-penerimaannya-di-sini>

Spiritnews.media, “Bantuan Untuk Pondok Pesantren”. available at <https://www.spiritnews.media/2020/09/bantuan-untuk-pondok-pesantren-di.html>

Tirto.id, “Jadwal dan Syarat Pencairan Bantuan Pesantren Rp25 Juta – Rp50 juta” available at

<https://tirto.id/jadwal-syarat-pencairan-bantuan-pesantren-rp25-juta-rp50-juta-f1sE>