



## Analysis of Operational Assistance School Fund Management

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### Abstract

*This study aims to analyze the application of the principles of the School Expenditure Management Budget Plan (RAPBS) in improving the quality of education at SMP Negeri 6 Tolangohula. This study uses 5 types of principles of financial management of BOS funds according to Ministerial Regulation No. 6 of 2021. This type of research is descriptive qualitative research. The method used in this research is observation, interview, and documentation. The results of this study are SMP Negeri 6 Tolangohula has implemented 5 principles of financial management of BOS funds properly, in accordance with technical guidelines and legislation on BOS funds, both physically and mentally. Flexibility, Effectiveness, Efficient, Accountability, and Transparency.*

## Introduction

Education is the key to the growth of the economic, social and cultural environment so that education becomes the focus of attention that needs to be improved and handled by this nation (Fägerlind & Saha, 2016). Law Number 20 of 2003 Article 6 states that the rights and obligations of citizens are that every citizen aged 7-15 years is required to receive basic education. However, there are several things that become obstacles and receive special attention from the government, one of which is the problem of funds. According to Permendikbud Number 8 of 2017, BOS funds are a central government program to provide funding for non-personnel operating costs for primary and secondary education units. BOS encountered problems in the distribution and realization of funds. The existence of BOS funds, schools have larger funds to finance the implementation of education, maintenance and adding school facilities and infrastructure. The BOS fund program provided by the government has contributed to helping provide funding for operational activities in schools. However, the success of this government program is also inseparable from financial management in schools (Sulistyaningrum, 2016; Aspan et al., 2016).

According to Soetjipto (2014) financial management includes: planning, use or utilization, data recording, reporting and accountability activities allocated to run schools with the aim of showing orderly financial administration so that management can be accounted for in accordance with applicable regulations. Therefore, the BOS funds provided by the government for schools also need to be managed properly in an effort to support quality teaching and learning activities so as to improve the quality of education (Ulfah & Thoharudin, 2020; Rokhadiyati, 2020).

The purpose of the BOS funds is to help provide funding for non-personnel operating costs for basic education units as implementers of compulsory education programs, thereby freeing up

fees for school operations organized by the Central Government or Regional Governments and also easing the burden of operational costs for schools organized by the community, and freeing levies for students whose parents/guardians cannot afford. Therefore, good BOS fund management is a school's success through a systematic collaborative process starting from planning, implementation, supervision to evaluation so as to result in effective and efficient BOS fund management (Permendikbud Number 8, 2017).

Various problems arise related to the various cases of misappropriation of BOS funds, and regarding the ineffectiveness of the management of BOS funds by the government (Hatta, 2014). The same thing happened to the management of BOS funds at SMP Negeri 6 Tolangohula. Based on the initial observations made through the data at the school, the planning and realization of BOS funds were not appropriate, this was due to the data taking cut off of BOS funds based on the number of student data seen by students who already had a National Student Identification Number (NISN) through data synchronization. principal of education or Dapodik. So that for students who do not have a NISN, it will greatly affect the collection of data on the amount of BOS funds that will enter the school account. This is in accordance with the results of research conducted by Bagou (2014) on the Process of Processing Data for BOS Fund Recipients at the Department of Education, Youth and Sports of Gorontalo Province which stated that the processing of recipient data often found discrepancies between the form data filled out by the school and the actual number of students. Forms filled out by schools are often inaccurate because transfers of students are not immediately reported to the BOS District/City Management Team. However, there are often errors in the distribution of BOS funds to schools due to errors in data input by the Regency/City BOS Management Team because the data varies from school to school.

Based on the problems from the problem formulation above, this study aims to analyze the planning, implementation, and supervision of BOS funds at SMP Negeri 6 Tolangohula for the 2020/2021 academic year. This research can be used as input on how to manage school finances which are few but the quality of education can be improved.

## **Methods**

This type of research uses descriptive qualitative research. Qualitative research is a research procedure that produces descriptive data in the form of written or spoken words from people and observed behavior (Bogdan & Taylor, 2014). The method used in this study is observation, interviews and documentation which will be carried out at SMP Negeri 6 Tolangohula. According to Sugiyono (2013), the data collection methods used are observation, interviews, and documentation. This method begins with observations made at the research site. Furthermore, observations, interviews, and documentation were carried out with research informants. This researcher recorded all the data obtained into field notes containing what had been heard, seen and experienced as well as the findings during research at the school through interviews with nine informants who were at SMP Negeri 6 Tolangohula about the analysis of BOS fund management. Furthermore, the data analysis carried out is the presentation of the data or the display is a descriptive data set of information generated from interviews and observations to produce conclusions and take action. The presentation of qualitative data is presented in the form of qualitative descriptive text.

## **Results and Discussion**

This study aims to analyze the management of BOS funds at SMP Negeri 6 Tolangohula, Gorontalo Regency FY 2020/2021 by using the five indicators for managing BOS funds that

have been regulated in Permendikbud Number 6 of 2021. The results of research conducted by researchers through interviews and documentation can be described as follows: following:

### **Flexibility**

The question posed by the researcher was whether the use of BOS funds was managed according to the needs in the implementation of the School Expenditure Management Plan (RAPBS).

*"For this flexibility, we, the financial managers of BOS at the beginning, have formed a planning meeting before the formation of the School Expenditure Management Budget Plan (RAPBS). School Expenditures (RAPBS). (IT Interview 9/11/2021 at 14:05)*

The results of interviews and analysis made by researchers can be concluded that the flexibility of the community according to Sukasmanto is in accordance with the needs of the school, and in accordance with the RAPBS. Where flexibility in the use and financial management of BOS funds is needed and implemented as described in a ministerial regulation (Doherty et al., 2014). In fact, from the results of the interview above, the use of BOS funds has been in accordance with the needs at school.

### **Effectiveness**

The question posed by the researcher is whether the use of Regular BOS has been made to provide results and have an effect on the educational goals to be achieved.

*"For the needs and desires of the students, we, the BOS fund manager, have made efforts so that all student activities which are a joint decision between the committee and our teacher council staff have been made through joint deliberation in terms of making the RAPBS school work plan which we publish once a year" (Interview). ZH 9/11/2021 at 14:50)*

Based on the results of interviews and analysis made by researchers, it can be concluded that the effective implementation according to Darno has also been implemented by schools. Effective school administration involves the involvement of the committee in the preparation of the RAPBS. The fact is from the results of the interview above that the school is trying to meet the needs of the school and all students, in that case the BOS treasurer also makes a note as to what needs and desires are needed by all school residents.

### **Efficiency**

The question posed by the researcher is whether the use and use of Regular BOS can improve the quality of student learning at the minimum cost with optimal results.

SA Gives answer:

*"In my opinion, the management of the RAPBS has been running according to the SOP for the effectiveness of the local government, namely that it can be achieved according to the needs planned by the district office to streamline the realization of the budget to be issued (SA Interview, 9/11/2021 at 14:05)*

The results of interviews and analysis made by researchers can be concluded that the principle of efficiency according to Satrina has been applied by schools. Where the principle of Efficiency in the use of Regular BOS funds is very much needed in the management of BOS

funds in schools, so that the use of BOS funds is in accordance with the school spending budget according to 8 education standards.

### **Accountability**

The question posed by the researcher was whether the BOS treasurer had any problems in preparing the accountability report in the school budget.

*"The obstacle in the accountability report for the school's income budget is that we, the manager of the BOS fund, are trying to figure out how the report can be completed before and after the examination." (DS Interview 9/11/2021 at 14:50)*

The results of interviews and analysis made by researchers can be concluded that the principle of accountability has not been fully implemented by schools. Where the principle of accountability for the use of Regular BOS funds can be accounted for in its entirety based on logical considerations according to the laws and regulations and there are still those who do not know the accountability report for BOS funds because the existing system is not fully understood how to use it and there are also obstacles that are often encountered technical errors systems and networks.

### **Transparency**

The question asked by the researcher is a question about. Is the management of BOS funds transparent in the School Revenue and Expenditure Budget Management Plan (RAPBS), several informants answered:

*"In terms of financial management of SMP Negeri 6 Tolangohula with transparency, we are trying to make billboards or information boards on realization budgets in front of schools to be socialized in writing to the public, in order to make it easier for the public to see the progress of school spending and budget realization and school budget revenues." (IT interview. 02/11/2021 at 10.00 WITA)*

The results of interviews and analyzes made by researchers can be concluded that the principle of Transparency according to Salam has been applied by schools. Where the principle of transparency in the use of Regular BOS funds is very much needed in the management of BOS funds in schools, so that the reporting information on the use of BOS funds can be known by all stakeholders in the school.

The researcher concludes what happened in the field with the theory used to analyze the management of BOS funds at SMP Negeri 6 Tolangohula, Tolangohula District, Gorontalo Regency.

### **Flexibility**

Flexibility according to Permendikbud Number 6 of 2021 is the use of regular BOS funds managed according to school needs.

Based on the results of interviews and research analysis, the researchers found that at SMP Negeri 6 Tolangohula in managing the school income budget, they have not fully used the principle of flexibility because there are still some people who do not want to participate in managing the budget and village expenditure income. this is already a good implementation of the management of the school's revenue budget to build a better education

### **Effectivity**

Effectiveness according to Permendikbud Number 6 of 2021 is the use of Regular BOS funds in an effort to provide results, influence and efficiency to achieve educational goals in schools.

From the conclusion of the field study at SMP Negeri 6 Tolangohula regarding the effectiveness of the use of BOS funds, the use of BOS funds has had a positive influence on the progress of the quality of education at the school, this is seen from one of the important aspects in education development is financing. One of the main problems in financing education is how to meet operational needs.

### **Efficiency**

Efficiency according to Permendikbud Number 6 of 2021 is the use of Regular BOS funds in an effort to improve the quality of student learning at a minimum cost with optimal results.

From the results of research on the efficiency of using BOS funds at SMP Negeri 6 Tolangohula, this school has been efficient in managing education funds, by optimizing access, quality, relevance, and competitiveness of education services (Government Regulation of the Republic of Indonesia Number 6 of 2021). The researcher concludes that the principle of efficiency in school financial management is the empowerment of school money resources in achieving optimization of access, quality, relevance, and competitiveness of educational services.

### **Accountability**

Accountability according to Permendikbud Number 6 of 2021 is that the use of Regular BOS funds can be accounted for in its entirety based on logical considerations in accordance with statutory regulations.

As the focus of the researchers described from the research above, it is focused on how the Budget Management Plan and School Expenditure Income in improving good governance in SMP Negeri 6 Tolangohula, Tolangohula District, Gorontalo Regency. Accountability can be interpreted as the obligation of every individual or company entrusted with managing the relevant public resources that can answer matters concerning accountability (Lantos, 2002).

From the description above, through initial observations and the overall results of the interview as well as the results of the researcher's analysis, it can be concluded that the accountability for the use of Regular BOS funds in terms of managing the school income budget is quite good. However, there are still people who do not know about the accountability reports made by schools.

### **Transparency**

Transparency according to the regulation is the use of Regular BOS funds in an open manner and accommodate the aspirations of stakeholders according to the needs of the school. The results of the interview can be concluded that transparency means that the community has the same rights and access to know the budget process because it involves the aspirations and interests of the community.

From the results of the above discussion, it can be concluded that this research is not in accordance with that conducted by Afriliana (2014) with the title Management of School Operational Assistance Funds (BOS) for Public Elementary Schools, Mandiangan District, Selayan City, Bukittinggi City. the planning, utilization and reporting and accountability of BOS funds have been carried out properly in accordance with the Minister of Education and Culture Number 6 of 2021.

### **Conclusion**

Based on the results of research on five indicators based on Permendikbud number 6 of 2021 regarding technical guidelines for managing BOS funds, namely flexibility, effectiveness,

efficiency, accountability and transparency. The indicator that has not been implemented is Accountability, this is because SMP Negeri 6 Tolangohula is still having difficulties in using the financial system of BOS funds. The principle of accountability for the use of Regular BOS funds can be accounted for in its entirety based on logical considerations according to the laws and regulations and there are still those who do not know the accountability report for BOS funds because the existing system is not fully understood how to use it and there are also obstacles that are often encountered technical system errors and network. Suggestions can be put forward related to the problem under study, namely for the school that (a) the BOS fund manager is given or is more involved in training on the BOS fund financial system; (b) cooperation between management teams is maximized so that fund management is carried out in accordance with applicable regulations.

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