

Management of Educational Funds Through School Operational Assistance (BOS) in Elementary Schools in Sempaja Subdistrict

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Abstrak

Penelitian ini bertujuan untuk menggambarkan dan menganalisis pengelolaan dan pemanfaatan dana Bantuan Operasional Sekolah (BOS) di sekolah dasar di Kecamatan Sempaja Utara. Program BOS adalah salah satu kebijakan pendidikan yang diberikan untuk meringankan beban biaya pendidikan masyarakat, terutama setelah kenaikan harga bahan bakar minyak (BBM). Pembiayaan pendidikan yang efektif memainkan peran penting dalam mencapai tujuan pendidikan yang berkualitas. Penelitian ini menggunakan metode deskriptif dengan pendekatan kualitatif, yang mengumpulkan data melalui wawancara dengan kepala sekolah, wakil kepala sekolah, bendahara, dan komite sekolah, serta data dokumentasi terkait pengelolaan dana BOS. Hasil penelitian menunjukkan bahwa pengelolaan dana BOS di sekolah dasar sudah dilaksanakan sesuai dengan pedoman yang ada, meskipun masih terdapat beberapa kendala dalam pelaksanaan pengawasan dan transparansi penggunaan dana. Dana BOS digunakan untuk berbagai keperluan operasional sekolah, seperti pengadaan buku pelajaran, pelatihan guru, serta kegiatan kesiswaan dan perawatan fasilitas. Meskipun ada kontribusi dari komite sekolah atau orang tua murid, pengawasan terhadap penggunaan dana BOS masih perlu diperbaiki agar lebih transparan dan akuntabel. Oleh karena itu, disarankan untuk meningkatkan kapasitas pengawas internal, memperdalam pemahaman terkait pedoman penggunaan dana, serta memperketat pengawasan agar dana BOS dapat digunakan secara optimal dan tepat sasaran.

Kata kunci: BOS, Pengelolaan, Pembiayaan, Pengawasan.

Abstract

This study aims to describe and analyze the management and utilization of School Operational Assistance (BOS) funds in elementary schools in the North Sempaja sub-district. The BOS program is an educational policy designed to alleviate the financial burden on the community, especially after the rise in fuel prices. Adequate educational financing plays a crucial role in achieving the goal of quality education. This research uses a descriptive method with a qualitative approach, gathering data through interviews with school principals, vice principals, treasurers, and school committees, as well as documentary data related to BOS fund management. The results show that the management of BOS funds in elementary schools has been implemented according to the existing guidelines. However, there are still some challenges in the supervision and transparency of fund usage. BOS funds are used for various school operational needs, such as purchasing textbooks, teacher training, student activities, and facility maintenance. Despite contributions from the school committee or parents, supervision of BOS fund usage still needs improvement to ensure more transparency and accountability. Therefore, it is recommended to enhance the capacity of internal supervisors,

deepen the understanding of the fund usage guidelines, and tighten supervision so that BOS funds can be used optimally and appropriately.

Keywords: BOS, Management, Financing, Supervision.

A. Introduction

The Cash Direct Assistance (BLT) was implemented in 2005. In the implementation of this program, the government budget focused on supporting essential programs, namely education, rural infrastructure development, health, and Cash Direct Assistance (BLT).

School Operational Assistance (BOS) is one of the education programs that receives significant funding allocation. This program is intended for elementary (SD/MI) and junior high (SMP) schools, with the goal of easing the financial burden on the community, particularly low-income groups, in financing education after the increase in fuel prices.

The management of financing in the education sector plays an essential role in determining the success of education. This is emphasized in the Government Regulation of the Republic of Indonesia No. 29 Article 27 of 1990, which states, "Guidance is assistance provided to students to help them discover their identity, understand their environment, and plan for the future. This Guidance is provided by a guidance counselor."

Educational financing is one of the vital resources that supports the achievement of educational goals. The goal of education in Indonesia is to enlighten the nation's life and develop the Indonesian people comprehensively. This includes the creation of individuals who are faithful and devout to God Almighty, behave well, and possess knowledge, skills, physical and mental health, stable personality, independence, and a sense of responsibility toward society and the nation. Educational financing is a shared responsibility between local governments and the community. The management of educational financing includes aspects such as funding sources, planning, accountability, and supervision.

B. Literature Review

The term "management" comes from the word "kelola" (to manage). Therefore, management is the science that deals with handling something to achieve a specific goal. In various contexts, these two terms have similar meanings, with the core meaning related to control, which refers to regulation and management.

The main functions performed by a manager are planning, organizing, leading, and controlling. Therefore, management can be defined as a process that includes the activities of planning, organizing, leading, and controlling various aspects of an organization to ensure the achievement of organizational goals effectively and efficiently.

Based on various perspectives that have been presented, management is essentially a process that involves activities such as planning, organizing, structuring, directing, controlling, and supervising in utilizing organizational resources. The resources being managed include human resources, facilities, funding, and other relevant resources, with the primary goal of achieving the organization's established targets effectively and efficiently.

Definition of Educational Financing (education funds).

Educational financing is a crucial factor in ensuring the quality and standard of the educational process. Cost is the sacrifice of economic resources measured in monetary units that have occurred or may occur in order to achieve a specific goal (students).

Educational financing is one of the critical aspects in supporting the implementation of education because it involves the operational costs of education, ranging from the smallest to the most significant matters. This includes salaries, employee welfare, teacher professional development, school administration, and supervision..

Educational costs are the total financial sacrifices made by students for their needs throughout their education, from the beginning to the end.

Direct Educational Financing

Direct educational costs are expenses incurred for the provision of education by schools, students, and the students' families. These direct costs are more accessible to calculate because taxpayers can access the relevant information, and the necessary data is available at the school. In contrast, indirect costs are more difficult to calculate.

Costs in education consist of direct costs and indirect costs. Direct costs include expenses required to carry out the teaching process and student learning activities. Meanwhile, indirect costs include the lost benefits in the form of opportunity costs experienced by students during the learning process.

Direct costs can be defined as monetary expenditures used directly to finance the implementation of the teaching and learning process (PBM), research activities, and community service. These expenditures include salaries for teachers and other staff, books, supplies, and maintenance costs for education.

Educational financing, in general, involves complexity that encompasses various interconnected components, ranging from the micro level (educational units) to the macro level (national). This includes funding sources, systems and mechanisms for fund allocation, the effectiveness and efficiency of fund usage, as well as the accountability of educational outcomes, which can be measured through changes at all levels, especially at the school level.

Most of the direct costs incurred come from the school system itself. These expenses are not only aimed at maintaining the smooth operation and quality of learning but also for school administration and office supplies. Other expenses include: 1. additional costs for classrooms, learning materials, teaching aids, laboratory materials, and practical clothing; 2. transportation or school transport costs; 3. costs for teacher handbooks and library collections; 4. costs for the Student Health Unit (UKS) and the organization of counselling services; and 5. costs for hiring additional teachers or resource persons. *Biaya Tidak Langsung Pendidikan*

Indirect costs are expenses related to the cost of living incurred by families or students who are attending school. The educational institution does not directly use these costs but are incurred by the family or individual who bears the educational expenses of the students. Indirect costs include expenditures that support the smooth running of education, such as transportation fees, housing costs, daily food expenses, healthcare costs, and costs for additional learning. Furthermore, it is essential to also consider the loss of income experienced by students while they are engaged in their education. Students' income decreases because they are involved in the learning process, alongside the other financial sacrifices made by the students and their families. The limitations of resources, especially financial resources, highlight the need for careful calculations in program design and prioritization. This can be achieved through educational cost planning, which essentially involves the implementation of programs and

activities translated into various aspects, such as peace of mind, time, and other facilities, which require cost considerations.

Pembiayaan berfungsi sebagai alat bantu bagi manajemen dalam perencanaan dan pengendalian. Fungsi ini telah berkembang seiring berjalannya waktu. Pada sisi penerimaan, pembiayaan mencerminkan jumlah dana yang diterima oleh lembaga dari berbagai sumber, seperti pemerintah, masyarakat, orang tua peserta didik, dan sumber-sumber lainnya. Di sisi lain, pengeluaran menggambarkan besarnya biaya yang harus dikeluarkan untuk setiap komponen program.

Perencanaan pendidikan adalah suatu proses intelektual yang berkesinambungan dalam menganalisis, merumuskan, dan menimbang serta memutuskan dengan keputusan yang diambil harus mempunyai konsistensi (taat asas) internal yang berhubungan secara sistematis dengan keputusan-keputusan lain, baik dalam bidang-bidang itu sendiri maupun dalam bidang-bidang lain dalam pembangunan, dan tidak ada batas waktu untuk satu jenis kegiatan, serta tidak harus selalu satu kegiatan mendahului dan didahului oleh kegiatan lain. Enoch (1992) menyatakan pendekatan perencanaan pendidikan, meliputi: Pendekatan kebutuhan sosial (social demand approach), Pendekatan ketenagakerjaan (man power approach), Pendekatan model ekonomi (Rate of return approach), dan pendekatan sistem (Systems approach).

Based on this perspective, planning can be defined as a strategic process that allows leaders to project various possibilities for the future, enabling them to determine and choose the most appropriate course of action. Therefore, planning plays a central role in management. This process involves the establishment and integrated management of resources aimed at supporting the effective and efficient implementation of various efforts to achieve the set goals.

The Costs of Individual and Social Interests in Education

An educational institution can function optimally if supported by an excellent financial management system and adequate human resources. Schools need to have professional staff such as principals, teachers, and other supporting staff, as well as facilities such as books, teaching aids, and practical equipment. Infrastructure such as land, buildings, laboratories, and libraries is also essential. All of these need to be considered in cost planning, including investment in facilities and operational costs for personnel and other needs.

Social costs include the expenses borne by individuals as well as those imposed on the broader community in the implementation of an education system. Community participation becomes an essential element in the total costs associated with funding, which comes from taxes, grants, and inheritances. In each educational unit, public funding contributions almost cover all expenditure sources that are financed and subsidized by the community to ensure the continuity of educational institution operations

Social costs encompass a combination of both personal costs and those borne by society. The total costs, whether direct or indirect, need to be compared with the social benefits gained as a basis for decision-making related to social investment in the education sector.

Social education costs refer to "expenditures made by society, both individually and collectively, to meet various learning needs." These costs reflect the community's contribution to the delivery of education, considering that the responsibility for education lies not only with

the government and parents but is a shared responsibility between the government, parents, and all members of society.

Social education costs include personal expenditures made by individuals as well as costs borne by society, including funds obtained from taxes allocated to the education sector, as well as contributions in the form of donations or grants from various communities.

School Operational Assistance (BOS) for Education

The School Operational Assistance (BOS) program is one of the policies that emerged in response to the reallocation of funds after the reduction of fuel subsidies. This program is designed to alleviate the financial burden of education, especially for low-income families, following the increase in fuel prices, which significantly impacted the cost of living for the community.

The School Operational Assistance (BOS) funds are directly distributed to schools, with usage determined by each educational institution. Most schools tend to use BOS funds as a general subsidy to meet operational needs rather than explicitly assisting students from low-income families. Therefore, the government needs to provide more precise explanations regarding the role of the BOS program in education financing, as well as make improvements to the program's targeting and fund distribution mechanisms to ensure they are more accurate and effective.

Based on the established priority scale, a budget priority order is developed. Each budget decision is approved and adjusted to align with the needs through the development of various regulations or rules that serve as the legal basis for the authorities in managing the budget in accordance with the applicable provisions.

The school budget functions as an indicator in assessing the achievement of educational goals at the school. This budget is divided into two main components: the revenue side and the expenditure side. The revenue side reflects the amount of funds received by the school from various sources, including the government, the community, parents of students, and other relevant sources..

School Operational Assistance (BOS) is funding that supports school operations, covering both personnel and non-personnel costs in the compulsory education program. According to Government Regulation No. 48 of 2008, non-personnel costs include expenditures for consumables and indirect costs such as electricity, water, telecommunications, and facility maintenance. BOS aims to relieve students from fees while maintaining the quality of education. The funds are directly transferred to the school's account through distributing agencies, and the school principal and the school committee must approve their expenditure.

C. Research Methodology

This study uses a descriptive method with a qualitative approach. This research aims to describe and interpret various events or occurrences, as well as the process of managing educational financing through the School Operational Assistance (BOS) program at the elementary school level in North Sempaja Subdistrict.

D. Results and Discussion

The discussion of the results in this study aims to elaborate on various findings obtained from the field and compare them with the theories discussed earlier. This process aims to provide a deeper understanding of educational financing management through the School Operational Assistance (BOS) funds. Based on the data presented, the following analysis will focus on three main aspects: the management of educational financing sourced from BOS funds, the utilization of BOS funds to support educational activities, and the supervision of BOS fund usage in the context of elementary schools in North Sempaja Subdistrict.

The preparation of the budget at the elementary school level is a crucial first step in the process of managing educational financing. This process determines the direction and use of the funds received by the school. The first step that the principal and treasurer need to take is to review the DIPA (Budget Implementation Document) received in order to prepare the RAPBS (School Revenue and Expenditure Budget Plan). This process aims to ensure a balance between the funds received and the necessary expenditures at the school so that the budget can be used efficiently and effectively.

Based on the interviews with the principal, vice principal, treasurer, and school committee, it can be concluded that the management of BOS funds has been carried out in accordance with the guidelines set forth in the BOS implementation instructions. This management covers various expenditures required to support the smooth running of educational activities at the school. Additionally, the allocation of BOS funds is also used for the procurement of textbooks, teacher training, purchase of consumables, implementation of student activities, transportation costs, documentation, light maintenance, as well as the creation and duplication of reports.

Based on the information obtained and the available documentation, it can be concluded that the implementation of BOS funds has been in accordance with the existing technical guidelines. The BOS technical guidelines include various instructions that help managers prepare plans and manage the BOS funds received. Several attachments in the technical guidelines, such as the cash ledger, subsidiary cash book, bank book, tax book, inventory book, and attachments related to low-income students, provide clear Guidance in the recording and usage of the funds.

With the existence of these technical guidelines, the principal can more easily plan and manage the BOS funds received to support various urgent activities at the school. This also provides transparency in the use of funds, allowing relevant parties to monitor the fund usage more efficiently and ensure that the funds are used in accordance with the established objectives.

In addition to the BOS funds from the government, the school also receives additional funding from the school committee or contributions from parents. Based on the available data, funds from the school committee are used for various additional needs that the BOS funds cannot fully cover. These needs include extra honorarium for temporary teachers, honorarium for temporary staff, provision of snacks for teachers, extracurricular student activities, UKS operations, as well as the implementation of national ceremonies, religious activities, mid-semester exams, and honorarium for the school committee collectors.

Supervision and control in the management of BOS funds are crucial in ensuring that the funds received and used are practical and efficient. With proper supervision, the use of funds could stay within the established objectives. Through systematic supervision, an evaluation can be conducted on the level of effectiveness and efficiency in the use of funds to achieve the desired goals in educational fund management.

As part of the management of BOS fund administration, all funds received by the BOS managers at the school undergo a process of supervision and control. This process is essential to ensure that the funds received are used according to their intended purpose and that there is no misuse or wastage. It also includes supervision of various reports on fund usage submitted by the school.

Supervision of the implementation of BOS funds at the school level is carried out through two types of supervision: internal supervision and external supervision. Internal supervision is conducted by the school staff, including the principal and treasurer, who are directly responsible for the use of the funds. Meanwhile, external supervision involves outside parties such as school supervisors, the education office, as well as the Financial and Development Supervisory Agency (BPKP) or other relevant local institutions tasked with auditing and evaluating the use of funds.

Based on interviews with the principal, treasurer, and school committee, supervision of the implementation of BOS funds involves various parties with essential roles. School supervisors, the education office, and BPKP are involved in evaluating the BOS fund usage reports submitted by the school. This evaluation aims to ensure that the funds are used correctly and in accordance with their intended purpose.

In this supervision, testing and assessment are conducted on each report submitted by the school, both in the form of financial reports and activity reports. This process includes examining the validity and completeness of the information provided by the BOS fund managers at the school. The supervision aims to maintain the accountability of BOS fund usage and ensure that the funds are used in accordance with the existing regulations.

In addition, supervision also includes investigations into potential abuse of authority, deviations, or misappropriations in the use of BOS funds. In this case, if indications of fund misuse are found, the relevant authorities will take the necessary steps to address the issue, whether through administrative actions, legal measures, or other actions in accordance with applicable regulations.

An effective supervision process also involves the participation of the school committee and the community in ensuring that BOS funds are used transparently and appropriately. The school committee plays a role in providing input and supervision over the implementation of programs funded by BOS funds. Additionally, the community can actively participate by reporting any discrepancies in the use of the funds.

Based on the observations, supervision of the implementation of BOS funds in elementary schools in the North Sempaja Subdistrict is running well. However, there are still several challenges that need improvement, such as enhancing the capacity of internal school supervisors and increasing understanding of the use of BOS funds to ensure they are more targeted and in line with existing guidelines.

Overall, this study shows that the management of BOS funds in elementary schools in North Sempaja Subdistrict is pretty good but still requires improvement in terms of supervision and transparency. With stricter supervision and a better understanding of the rules regarding fund usage, the management of BOS funds can be more effective in supporting educational activities at the school.

E. Conclusion

Based on the research that has been conducted, the management of School Operational Assistance (BOS) funds in elementary schools in North Sempaja Subdistrict has been carried out in accordance with the existing guidelines. However, there are still some areas that need improvement. The budget preparation process, which involves the principal and treasurer reviewing the DIPA to prepare the RAPBS, has been implemented well, ensuring a balance between the funds received and the required expenditures. BOS funds have been utilized for various activities that support school operations, such as the procurement of books, teacher training, as well as student activities and facility maintenance.

In addition to the BOS funds from the government, contributions from the school committee or parents also play an essential role in supporting educational activities. However, these funds are more supplementary for honorariums and extracurricular activities. Supervision of the use of BOS funds, both through internal and external oversight, has been carried out with the involvement of school supervisors, the education office, and relevant institutions such as BPKP. However, this supervision still needs to be improved, particularly in terms of transparency and accountability in the use of the funds.

Overall, although the management of BOS funds has been carried out in accordance with the guidelines, improving the capacity of internal supervisors, gaining a deeper understanding of the fund usage guidelines, and increasing transparency and stricter supervision are steps that need to be taken to ensure that BOS funds can be used optimally and appropriately in supporting education at the elementary school level.

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