

Analysis of the Management of School Operational Assistance Funds (BOS) Towards Transparency of Financial Reporting at Sdit Al Hikmah

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ABSTRACT

The purpose of this study was to analyze whether the management of BOS (School Operational Assistance) funds was in accordance with Permendikbud Number 1 of 2018 concerning Technical Instructions for School Operational Assistance (BOS). This research is a qualitative descriptive study. The location of this research is SDIT Al Hikmah. Data collection techniques used are through observation and interviews. The data analysis technique used is descriptive data analysis. The results of the study show that: Other supervision is regular reporting every three months by schools to the Education Office regarding the use of BOS funds and information about the use of BOS funds during meetings with school committees and parents of students
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Introduction

Education is considered an important part of a country's development process and determines a country's economic growth. The government's policy on the compulsory nine (nine) curriculum is an additional effort to fulfill the mandate of Article 31 Paragraph 1 of the 1945 Constitution and Law No. 20. The management of School Operational Assistance (BOS) funds begins with planning and is carried out through the preparation of the RKAS (School Budget Work Plan) and the management of the allocation of BOS funds, the use of BOS funds is carried out through the use of funds and the relevance of the use according to the plan, as well as reporting and accountability through a review of the RKAS (school work and budget plan, bookkeeping, use of each source of funds, proof of expenditure, reporting and reporting time) but many schools did not fulfill the above requirements.

According to the Director General of Primary Education of the Ministry of National Education, 2021:2 "School Operational Assistance (BOS) is a government program that primarily finances the non-personnel operational costs of basic education units as part of the implementation of the basic education compulsory education program." ". According to Ghazali (Ahmed 2017: 7), "School Operational Assistance Fund (BOS) is the rupiah value of all educational resources issued by the government for educational activities". and employee financing can be financed through the School Operational Assistance Fund (BOS).

Supervision is also not very effective, as the school committee is only involved in the RKAS (School Budget Activity Plan) and does not understand the function of the BOS funds. The main problem at SDIT Al Hikmah is that there is still no school committee supervision of the use of the school administrative and operational assistance (BOS) funds.

Limiting a problem is used to avoid deviation or widening of the subject matter and facilitate understanding so that the research objectives will be achieved. Based on the background and identification of the problems described above, problem limitation is carried out on Financial Reporting Transparency, namely the problem is focused on analyzing the management of the School Operational Assistance Fund (BOS).

RESEARCH METHODS

This research was conducted at SDIT Al Hikmah Depok, which is located at Jl. H Muhidin No. 14 Rt 01 Rw 02 Cipayung Jaya Village, Cipayung District, Depok City. The type of data used in this research is qualitative data. According to Sugiyono (2017: 9) states that qualitative methods are "research methods based on post-positivism philosophy used or interpretive, used to research natural object conditions, where the researcher is the key instrument, data collection techniques are triangulated data obtained tend to be qualitative data, data analysis is indicative / qualitative and qualitative research results are understanding meaning, understanding uniqueness, constructing phenomena, and finding hypotheses".

Data collection techniques in this study were interviews, observations, documentation, and questionnaires or questionnaires. Questionnaires or questionnaires use a Likert scale. Questionnaires or questionnaires use the following formula:

$$P = \frac{x}{N} \times 100\%$$

F = The frequency being sought for its percentage

N = Number of cases (number of individual frequencies)

P = Percentage rate

The purpose of the data analysis used is so that the information collected can be clear. The data analysis technique in this study refers to the theory put forward by Miles and Huberman (2014) which states that "activities in qualitative data analysis are carried out interactively and take place continuously until completion, so that the data is saturated.

RESULTS AND DISCUSSION

1) Planning the Management of School Operational Support Funds (BOS)

The planning of the school operational support program consists of two main activities conducted by the school principal together with the school operational support management team: identifying school needs and preparing the school budget activity plan (RKAS). To determine the school's needs, the school principal and the school operational support team need to know the current condition of the school. Planning for the School Operational Support Fund (BOS) is carried out at the initial stage, namely sending/updating the list of the number of students for the school year through the basic education data (Dapodik) from the school operator section, followed by completing the RKAS (School Budget Activity Plan) for 1 year (Treasurer & Principal) If the data has been sent and the RKAS (School Budget Strength Plan) has been completed, the data will be verified by the Education Office, if it is correct, it will be approved and the funds will enter the school account.

In the 2020/2021 academic year SDIT Al-Hikmah plans to allocate school operational assistance funds for 8 National Education Standards. This is stated in the School Budget Activity Plan. The following is a table of SDIT Al-Hikmah's school budget activity plan:

| No | Program Kegiatan | Penggunaan Dana BOS | | | | | | | | | | Jumlah |
|------|--|---------------------------|-------------------------------|---|--------------------------------|---------------------|--|-----------------------|---|-------------------|---|--------------------|
| | | Pengembangan Perpustakaan | Penerimaan Peserta Didik Baru | Kegiatan Pembelajaran dan Ekstrakurikuler | Kegiatan Evaluasi Pembelajaran | Pengelolaan Sekolah | Pengembangan Profesi GTK dan Manajemen Sekolah | Layanan Daya dan Jasa | Pemeliharaan dan Perawatan Sarana dan Prasarana Sekolah | Pembayaran Honor | Pembelian dan perawatan Alat Multi Media Pembelajaran | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 1.1. | Pengembangan Kompetensi Lulusan | - | - | 112.833.200 | - | - | - | - | - | - | - | 112.833.200 |
| 1.2. | Pengembangan Standar Isi | 199.000 | - | 22.044.000 | - | - | - | - | - | - | - | 22.243.000 |
| 1.3. | Pengembangan Standar Proses | 8.716.000 | 560.000 | 110.459.600 | - | 20.495.900 | - | - | - | - | - | 140.231.900 |
| 1.4. | Pengembangan Pendidik dan Tenaga Kependidikan | - | - | - | - | - | 21.274.000 | - | - | - | - | 21.274.000 |
| 1.5. | Pengembangan Sarana dan Prasarana Sekolah | 33.600.000 | - | 5.500.000 | - | 117.022.000 | - | 15.000.000 | 101.122.000 | - | 81.995.000 | 354.239.000 |
| 1.6. | Pengembangan Standar Pengelolaan | - | - | - | - | 2.334.900 | - | - | - | - | - | 2.334.900 |
| 1.7. | Pengembangan Standar Pembiayaan | - | - | - | - | 40.614.400 | - | 126.600.000 | - | 92.550.000 | - | 259.764.400 |
| 1.8. | Pengembangan dan Implementasi Sistem Penilaian | - | - | 49.160.000 | - | - | - | - | - | - | - | 49.160.000 |
| | TOTAL | 42.515.000 | 560.000 | 300.916.800 | - | 180.467.200 | 21.274.000 | 141.600.000 | 101.122.000 | 92.550.000 | 81.995.000 | 962.100.000 |

Figure 1. School Budget Activity Plan

Data source: School Budget Activity Plan (RKAS) Data Report SDIT Al Hikmah

2) Implementation of the Use of Operational Assistance Funds (BOS)

Based on the research conducted, SDIT Al Hikmah's school operational assistance funds are divided into 2 components, namely indirect costs and direct costs. Indirect costs include salaries and benefits, while direct costs include 8 educational standards, namely the development of graduate skills.

In 2020/2021, the total amount of School Operational Assistance funds received was Rp. 962,100,000 with a disbursement system 3 times a year with each distribution in each stage different.

Table 1. Distribution of Disbursement of BOS Funds SDIT Al-Hikmah.

| No | Stage | Amount (Rp) | Description |
|---------------|---------|----------------------|-------------|
| 1 | Stage 1 | Rp288.630.000 | - |
| 2 | Stage 2 | Rp384.840.000 | - |
| 3 | Stage 3 | Rp288.630.000 | - |
| Amount | | Rp962.100.000 | |

Source: Budget Report of SDIT Al-Hikmah BOS stage in 2021

The procedure for disbursing the School Operational Assistance funds is by sending or reporting the number of students in the school every four months to the Education Office. Bookkeeping is the activity of recording the income and expenditure of School Operational Support (BOS) funds. These entries are made by the School Operational Support Fund (BOS) treasurer as evidence of the process and a summary of all school activities related to the School Operational Support Fund (BOS). If there is an audit, the reporting and accountability of school finances are well organized and can be used by the inspection team as a form of reporting and accountability for the use of School Operational Support (BOS) funds. In managing funds to support school operations, schools are required to make complete records and books in accordance with the provisions of the law on management and account for the standards of education management and the expenditure of these funds. With the existence of the school operational assistance fund (BOS), the management of school expenditure and school stationery equipment helps to report the adequacy of equipment based on the technical guidelines and the use of the school operational support budget. different from the field.

The evaluation of the management of BOS funds can be conducted internally or externally by the school. The internal evaluation is conducted by the school evaluator, namely the school BOS Management Team. The internal evaluation is more in the nature of coaching and self-evaluation. Meanwhile, external evaluations are conducted by parties outside the school that have been mandated by the government to examine or monitor the implementation of the BOS program implemented by the school. The external evaluation can be conducted by the Supreme Audit Agency (BPK), the Regional Supervisory Agency (Bawasda), or the Financial and Development Supervisory Agency (BPKP).

Based on the interviews conducted by the interviewees, the supervision carried out by the Principal is not only routinely in monthly reports and in stages, but schools must also submit reports to the district office. However, outside the month-end reporting schedule, the Principal also often communicates with the treasurer regarding the funds that have been spent by seeing directly whether the items purchased are available, so that the Principal is truly responsible for the funds that have been spent.

SDIT Al Hikmah has tried to be transparent in the management of School Operational Assistance funds. This can be seen from the agreement and joint decision between the School BOS Management Team, the Teacher Council and the Committee.

The data sources of this research are parents and teachers totaling 60 people through questionnaires. The questionnaires given as a source of data to be processed and analyzed were 40 questionnaires. The respondents in the murid guardians and teachers of SDIT Al Hikmah can be grouped by age, as can be seen in the following data:

Tabel 2 Data Collection Process

| Description | Total |
|-------------------------------|--------------|
| Questionnaires distributed | 60 |
| Returned questionnaires | 40 |
| Processed questionnaires | 40 |
| Questionnaire is not eligible | 20 |

Source: Processed Questionnaire Data 2022

The unqualified questionnaires were 20 respondents. This is because there are several questions that are not filled in by respondents so that the respondent's data becomes invalid and does not qualify to be processed in this study.

There are three discussions in the results of this study, namely planning the management of school operational assistance funds at SDIT Al Hikmah. Second, the implementation of the use of SDIT Al Hikmah school operational assistance funds. Third, the supervision carried out in the use of the SDIT Al Hikmah school operational assistance fund.

Based on the research, the author observed that the distribution time of BOSnas/APBN funds used by schools is quarterly:

Table 3 Distribution of Each Stage

| NO | MONTHLY | MONTHS | PERCENT (%) |
|-----------|----------------|----------------------|--------------------|
| 1 | Stage I | January – April | 25% |
| 2 | Stage II | May – August | 50% |
| 3 | Stage III | September - December | 25% |

Source: Technical Guidelines for the Use of BOS Funds for the 2021 Budget Year

This is in accordance with the existing Permendikbud. The school also always follows the existing Permendikbud regulations. The BOS funds received by the school were not in accordance with the existing regulations; in one year, the school should have received Rp 1,000,000/student but only Rp 800,000/student. In terms of allocating the BOS funds, the school allocated them in accordance with the 8 Education Standards, namely:

1. Graduate Competency Standards
2. Content Standards
3. Process Standards
4. Educator and Education Personnel Standards
5. School Facilities and Infrastructure Standards
6. Management Standards
7. Financing Standards
8. Assessment Standards

Based on the results of the interviews, the BOSnas and BOSda funds received by schools were allocated into two components of expenditure, namely indirect expenditure and direct expenditure. Indirect expenditures are those related to salaries and allowances for teachers. As a percentage, 71% of the BOSda funds were used for indirect expenditures for teachers' salaries and allowances, while 29% of the BOSnas funds were used for direct expenditures related to the eight National Education Standards. In addition to the above allocations of BOSnas and BOSda funds, according to the three informants, schools also experienced problems in the implementation of BOS funds. This was caused by delays in the disbursement of funds that had to be received by schools. This certainly had an impact on the school, especially if the school already had a plan at the beginning of the learning process, so it sometimes experienced obstacles. However, from the results of interviews with 3 informants, until now the school has been able to overcome the obstacle of this delay, namely by having the foundation cover it first. So far, all plans that have been prepared by the school, committee and parents have mostly been

implemented, because the school has a commitment that what has been planned will be tried to be implemented.

implementation of the use of school operational assistance funds SDIT Al Hikmah. Based on the theory stated above, planning is a process for making decisions about what to do in relation to the targets and methods to be used to achieve the desired goals. In addition, planning the use of BOS funds cannot be separated from the role of the school principal, treasurer, committee, teachers and parents of students. For this reason, for school managers, the budget for School Operational Assistance (BOS) funds should be allocated so that the activities carried out do not deviate from the predetermined direction.

CONCLUSION

As the purpose of the BOS Fund above, SDIT Al Hikmah, which has also played a role in the world of public education, tries to utilize the School Operational Assistance (BOS) funds as much as possible so that the learning process at school runs smoothly.

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