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MANAGEMENT OF SCHOOL OPERATIONAL ASSISTANCE (BOS) FUNDS IN PUBLIC FIRST SECONDARY SCHOOLS

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ABSTRACT

This research investigates the management of School Operational Assistance (BOS) funds at State Junior High School 17 Medan. The introduction presents the background on the importance of BOS fund management in the context of education in Indonesia, particularly at the state junior high school level. The research method employed is qualitative with a literature review approach, involving the analysis of literature related to the management of BOS funds in public schools. The aim of this research is to gain a comprehensive understanding of the mechanisms of BOS fund management, factors influencing the efficiency and effectiveness of fund utilization, and the importance of transparency and accountability in managing BOS funds at SMP Negeri 17 Medan. Through this approach, this research aims to contribute to improving the quality of BOS fund management in public schools, with the hope of supporting the creation of a more quality learning environment for students.

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INTRODUCTION

The management of school operational assistance funds (BOS) in public first secondary schools has a very important role in supporting the sustainability of education. This BOS fund is provided by the government to assist schools in financing their operations, such as the cost of teaching materials, activity costs, infrastructure costs, and other costs needed to improve the quality of education. In recent years, the management of BOS funds has become a major concern in efforts to improve the quality of education in Indonesia. Therefore, this study aims to find out and analyze how BOS funds are managed in public first secondary schools, as well as find obstacles encountered in the management of these funds. Thus, this research is expected to contribute to the development of more effective strategies in managing BOS funds in public first secondary schools, as well as improving the quality of education in Indonesia. (Takalar, 2015)

The School Operational Assistance Program (BOS) provides assistance to schools with the aim of waiving tuition fees for underprivileged students and easing the burden on other students in order to support the achievement of the Nine-Year Basic Education Compulsory Education Program. In the Director General of Education and Culture of the Ministry of Education and Culture, it is stated that in general, the BOS program aims to ease the burden on the community to finance education in the context of quality 9-year compulsory education. In addition, it is hoped that the BOS program can also play a role in accelerating the achievement of minimum service standards in schools. In particular, the BOS program aims to: 1) exempt levies for all students of state elementary / elementary school and state junior high school / junior high school / junior high school / smpt on school operating costs; 2) exempt all poor students from all levies in any form, both in public and private schools; and 3) Ease the burden of school operating costs for students in private schools. (Amri, 2015)

In accordance with Permendikbud No. 26 of 2017 concerning Technical Guidelines for the Management of School Operational Assistance Funds (BOS). BOS is managed by SD/SDLB/SMP/SMPLB, SMA/SMALB/SMK, and SLB by implementing School Based Management (SBM), which provides freedom in planning, managing, and supervising programs tailored to school conditions and needs. (Hidayat et al., 2019) The management of school operational assistance funds (BOS) in many regions in general is still fairly poor. Misappropriation and embezzlement of BOS funds is carried out by school officials, education offices, or school working groups.

Good fund management is inseparable from the principles of economy, efficiency, effectiveness, transparency, accountability, fairness, honesty in management and control. The management of BOS funds in public first secondary schools must be carried out professionally and accountably to support quality teaching and learning activities. BOS funds provided by the government are managed independently by schools through School Based Management (SBM). In terms of financial management, SBM according to school managers is able to plan, implement, evaluate and account for fund management in a good and transparent manner. (Nurrochman et al., 2023)

In managing BOS funds, transparency and accountability are very important. Transparency is carried out by the government on everything related to school operational funds (BOS). This transparency helps increase public trust in schools, prevent misappropriation of school finances, and accelerate the achievement of school development goals. In addition, accountability must also exist in the management of BOS funds. Accountability will show how well a person performs in carrying out management responsibilities, thereby increasing community trust in the school. (Nurrochman et al., 2023)

The management of school operational assistance funds (BOS) in public first secondary schools plays an important role in maintaining the continuity of quality and equitable education. As one of the main sources of funding for public schools, BOS funds have a significant impact in meeting daily operational needs, purchasing teaching and learning equipment, and developing educational infrastructure. (Takalar, 2015) In the context of research conducted at SMP Negeri 17 Medan, the focus is to understand in depth how BOS funds are managed, allocated, and used in supporting the learning process and other school activities.

With a deeper understanding of the mechanism of managing BOS funds in this school, it is hoped that various factors that affect the efficiency and effectiveness of the use of these funds will be identified. In addition, this study also aims to explore best practices that can be applied in managing BOS funds, so that it can be a reference for other schools in improving the quality of education and equitable access to education at the local and national levels. Thus, this research is not only an internal analysis of how certain schools manage BOS funds, but also as a contribution to the development of a more holistic and inclusive education policy in Indonesia.

RESEARCH METHODS

This research adopts qualitative research methods with a literature study approach to explore the management of School Operational Assistance (BOS) funds at SMP Negeri 17 Medan. In a qualitative approach, this study focuses on a deep understanding of the contexts, processes, and patterns that occur in the management of BOS funds in the school. The literature study approach is used as a means to collect secondary data from relevant literature sources, such as academic journals, books, research reports, and policy documents (Rahmadi, 2011) related to the management of BOS funds at the school level.

Using this approach, researchers can gather comprehensive information on theories, concepts, and best practices in BOS fund management, as well as specific contexts related to SMP Negeri 17 Medan. The research was conducted at SMP Negeri 17 Medan to ensure the relevance and applicability of research findings to specific contexts, making it possible to provide more impactful recommendations for the development of BOS fund management policies and practices in the school.

RESULTS AND DISCUSSION

BOS Fund Management Mechanism

The mechanism for managing School Operational Assistance (BOS) funds at SMP Negeri 17 Medan includes a series of procedures and measures designed to allocate, distribute, and supervise the use of these funds. In general, this mechanism begins with planning involving the principal and administrative staff in determining the need for BOS funds for various school operational activities, such as paying teacher salaries, maintaining facilities, and purchasing teaching and learning equipment. After planning, BOS funds are allocated based on predetermined priorities, taking into account aspects such as the number of students, infrastructure needs, and priority school programs. The process of distributing funds is carried out periodically, according to the schedule determined by related parties, such as the Ministry of Education and Culture or local governments. During the distribution process, the principal and administrative staff are responsible for ensuring that the funds are used in accordance with the stipulated regulations, as well as reporting regularly to relevant parties about the use of the funds. (Fitri, 2014)

Supervision and monitoring of the use of BOS funds is carried out through various mechanisms, including internal audits by school staff, as well as evaluations

by external parties such as the Financial and Development Supervisory Agency (BPKP) or independent auditors. In addition, the school committee can also play a role in overseeing the use of BOS funds and providing recommendations for improvement if needed. (Fitri, 2014) Through this structured mechanism, it is hoped that the management of BOS funds at SMP Negeri 17 Medan can be carried out transparently, accountably, and efficiently, so as to support the creation of a quality learning environment for students.

According to the Ministry of Education and Culture in (Rahayuningsih, 2021) procedures for implementing BOS funds, starting with the basic education data collection process. The stage of collecting basic education data (Dapodik) is an important first step for the process of allocating BOS funds and distributing BOS funds. The procedure then is the process of determining the allocation of BOS funds, preparing the distribution of BOS funds in the regions, distributing BOS funds, and taking BOS funds. The stages of the Dapodik data collection process listed in the Ministry of Education and Culture regarding BOS Technical Guidelines in 2015 are as follows;

- 1) The school duplicates (photocopy) the basic education data forms (BOS-01A, BOS-01B and BOS-01C) as needed. Photocopy of the form fee can be paid from BOS funds.
- 2) The school conducts socialization to all students, educators and education staff on how to fill out the data collection form.
- 3) The school distributes the forms to the individuals concerned to fill out manually and collect the completed forms.
- 4) The school verifies the completeness and correctness / fairness of individual data of students, educators and education staff.
- 5) The Principal appoints a data collection operator by issuing a letter of assignment as the person in charge at the school level.
- 6) School operators enter/update data into the data collection application that has been prepared by the Ministry of Education and Culture and then send it to the Ministry of Education and Culture's server online.
- 7) Schools must locally back up data that has been entered.
- 8) Forms that have been filled out manually by students/educators/education personnel/schools must be kept at their respective schools for monitoring and audit purposes.

- 9) Update data regularly when there is a change in data, at least once in 1 semester.
- 10) The data sent by the school will be used as the basis for government/local government policies for various types of programs, such as BOS allocation, PTK allowance, Smart Indonesia Card, Rehab, etc.
- 11) Schools can consult with the local education office regarding the operational use of data collection applications and ensure that the data inputted has been entered into the Ministry of Education and Culture's servers.
- 12) The District/City BOS Management Team is responsible for the data collection process for schools that have limited facilities and human resources that do not allow conducting data collection themselves. (Rahayuningsih, 2021)

In the mechanism of managing School Operational Assistance (BOS) funds at SMP Negeri 17 Medan, in addition to the things mentioned earlier, several additional aspects and challenges are also considered. One important aspect is the fulfillment of administration and regulations set by related parties, such as the Ministry of Education and Culture or local governments. The challenge is to ensure that schools are well aware of the regulations and are able to follow complex and convoluted administrative procedures. In addition, capacity building for school staff related to financial administration is also a challenge, especially in terms of understanding the process of effective and accountable fund management. (Rahman, 2018) Another important aspect is the management of risks associated with the use of BOS funds. The challenge is to identify, evaluate, and manage the risks that may occur in the use of these funds, such as the risk of misuse, or clerical error. To address these challenges, schools need to have robust oversight systems, as well as clear policies and procedures in place to manage these risks. (Susanti & Nafi'ah, 2023)

The active participation and involvement of parents and the community is also an important aspect in the BOS fund management mechanism. The challenge is to ensure that communication between schools, parents, and communities runs smoothly, and to motivate their active participation in the monitoring and use of BOS funds. One of the main challenges is the lack of awareness and understanding from parents and the community about the importance of their role in the management of BOS funds, as well as the constraints of time and commitment to be actively involved in school activities. (Susanti & Nafi'ah, 2023) By paying attention to these aspects and overcoming the challenges, SMP Negeri 17 Medan can strengthen the BOS fund

management mechanism, increase accountability and effectiveness of the use of these funds, and have a positive impact on the quality of education in schools.

Factors Affecting the Efficiency and Effectiveness of Using BOS Funds

The effect of efficiency and effectiveness of the use of School Operational Assistance (BOS) funds is very significant on various aspects in the context of education at SMP Negeri 17 Medan. Directly, the efficient use of BOS funds will ensure that every rupiah allocated for educational activities is truly utilized optimally, without waste or improper use. This has an impact on increasing the availability of resources and facilities that support the learning process, such as the procurement of textbooks, school supplies, and other supporting facilities. (Suandi, 2019)

Meanwhile, the effective use of BOS funds will ensure that these expenditures produce the desired impact in improving the quality of education and student achievement. In other words, effective use of BOS funds will drive improvements in various educational performance indicators, such as increased graduation rates, improved student learning outcomes, and increased student involvement in extracurricular activities. In addition to the direct impact on students, the efficiency and effectiveness of using BOS funds also has the potential to improve the image and reputation of the school, strengthen community trust, and increase parents' satisfaction with the educational services provided by the school. (Suandi, 2019) Therefore, efforts to improve the efficiency and effectiveness of the use of BOS funds in SMP Negeri 17 Medan will not only provide short-term benefits in terms of more efficient use of resources, but will also have a positive long-term impact in improving the quality and accessibility of education for the entire school community.

There are several factors that affect the efficiency and effectiveness of the use of School Operational Assistance (BOS) funds at SMP Negeri 17 Medan, namely:

1. Fund Management
 - a) The ability of school management to plan, allocate, distribute, and monitor the use of BOS funds effectively and efficiently.
 - b) Administrative staff skills in managing financial administration processes and reporting of BOS funds accurately and on time.
2. Transparency and Accountability
 - a) The level of transparency in the use of BOS funds, including in making financial statements and reporting the use of funds to related parties.

- b) The level of accountability of all parties involved in the management of BOS funds, including principals, administrative staff, and school committees.
3. Regulatory Compliance
 - a) School compliance with regulations and policies set by relevant parties, such as the Ministry of Education and Culture or local governments, regarding the management of BOS funds.
 - b) Good understanding of the rules and procedures of financial administration that apply in managing BOS funds.
 4. Partisipas Stakeholder
 - a) The level of active participation and involvement of stakeholders, such as the school committee, parents, and the community, in the supervision and use of BOS funds.
 - b) The quality of communication between the school and relevant stakeholders, allowing for constructive input and feedback.
 5. Human Resource Capacity
 - a) Skills and knowledge of school staff related to financial management and BOS fund management.
 - b) Availability of time and resources to carry out tasks related to managing BOS funds properly.
 6. Supervision and Control
 - a) The effectiveness of the internal control system in identifying and preventing potential misuse of BOS funds.
 - b) Availability of adequate internal control mechanisms to manage risks associated with the use of BOS funds.

Increased Transparency and Accountability

Increasing transparency and accountability in the management of School Operational Assistance (BOS) funds has a significant impact in the context of education, especially in SMP Negeri 17 Medan. Transparency refers to the disclosure and clarity of information related to the use of BOS funds, including clear disclosure of the allocation of funds, expenditures made, and results achieved by the use of these funds. By increasing transparency, schools can ensure that all parties, including students, parents, school staff, and the community, have equal access to information about the use of BOS funds. This allows for a more open and accountable environment in the management of BOS funds. (F, Sulfiati., Andi, Shamsu Alam., 2010)

Meanwhile, accountability refers to responsibility and accountability in managing BOS funds. By increasing accountability, schools can ensure that every decision regarding the use of BOS funds is taken with careful consideration and based on the best interests of improving the quality of education. Accountability also includes the obligation to report regularly and transparently on the use of BOS funds to relevant parties, such as the Ministry of Education and Culture, local governments, and the general public. (F, Sulfiati., Andi, Shamsu Alam., 2010)

Increasing transparency and accountability in the management of BOS funds at SMP Negeri 17 Medan has a positive impact in several aspects. First, it increases the level of public trust and satisfaction with school performance, because they can see firsthand how BOS funds are used to improve the quality of education. Second, it encourages active participation from parents and the community in monitoring and decision-making related to the use of BOS funds, thus strengthening cooperation between schools and communities. Third, increased transparency and accountability help prevent misuse or waste of BOS funds, thus ensuring that every rupiah allocated actually has a significant impact in improving the quality of education.

The importance of transparency and accountability in the management of School Operational Assistance (BOS) funds at SMP Negeri 17 Medan is very significant. With high transparency, schools can ensure that information related to the use of BOS funds is clearly available and easily accessible to all relevant parties, such as school staff, parents, and the community. This opens up opportunities for these parties to better understand how BOS funds are being used, as well as provide constructive feedback and input related to the management of these funds. (Amri, 2015) With strong accountability, schools are responsible for explaining and accountable for every use of BOS funds in accordance with the objectives that have been set, both to internal and external parties. This creates a culture of accountability among school staff and ensures that the management of BOS funds is done professionally and transparently. (F, Sulfiati., Andi, Shamsu Alam., 2010)

Best practices in building a clear and open mechanism for reporting the use of BOS funds are particularly relevant in SMP Negeri 17 Medan. By ensuring that the reporting process is transparent and open, schools can avoid potential conflicts of interest or misuse of funds. It also allows for an objective evaluation of the effectiveness of the use of BOS funds and ensures that they provide maximum benefit to students' education. Through stakeholder involvement in the monitoring and

evaluation process, schools can gain diverse perspectives and inputs, which can help in the improvement and development of better BOS fund management strategies in the future. (Suandi, 2019)

By increasing transparency and accountability, SMP Negeri 17 Medan can ensure that BOS funds are used appropriately, in accordance with desired educational goals, and have a positive impact on students and the school community as a whole.

CONCLUSION

Based on the results and discussion above, researchers can conclude that the management of School Operational Assistance (BOS) funds in public first secondary schools, especially in SMP Negeri 17 Medan, involves a series of complex and structured mechanisms. This mechanism includes planning, allocating, distributing, supervising, and evaluating the use of BOS funds, which is carried out with the aim of supporting the creation of a quality learning environment for students. However, in its implementation, BOS fund management is faced with various challenges, such as administrative and regulatory compliance, risk management, and stakeholder participation.

Moreover, the efficiency and effectiveness of the use of BOS funds is very important in the context of education in public first secondary schools. Its influence includes increasing the availability of learning support resources and facilities, improving the quality of education, and increasing public trust and satisfaction with school performance. Therefore, increasing transparency and accountability in the management of BOS funds is key to ensuring that the funds are used appropriately and in accordance with the desired educational goals. Thus, efforts to improve the management of BOS funds in public junior high schools, including SMP Negeri 17 Medan, must be based on a deep understanding of management mechanisms, factors affecting the efficiency and effectiveness of fund use, and the importance of transparency and accountability in achieving better education goals.

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