



The Challenge of School Operational Assistance Management in Elementary Schools

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The Government of Indonesia seeks to improve the service and quality of education by providing School Operational Assistance (Bantuan Operasional Sekolah/BOS). This research was conducted in elementary schools in the Kampar Regency. Data was obtained through interviews, observation and documentation. The results of the analysis and discussion concluded that there were several obstacles in the management of BOS. The data was collected by interview and documentation methods, which were analysed by qualitative descriptive analysis. The results showed that the management of BOS at the elementary school was in accordance with the Ministry of Education and Culture No. 03 of 2019, concerning the Technical Guidelines for the Use of School Operational Assistance. In contrast, not all school elements have been involved and there is still a lack of supervision of the program. It is suggested that management of BOS needs to be improved more transparently and accountably though e-budgeting.

Keywords: *Challenge, management, school operational assistance, fund.*



Introduction

Education is the main means for a country to increase its human resources in following world developments (Umaedi, 2015; Pitt, 2013). To improve the quality of education in Indonesia, various efforts have been carried out both in the field of curriculum and learning, improvement of learning facilities and infrastructure and in the field of education funding (Hadiyanto et al, 2017). Related to this last field, in the context of completing the compulsory nine-year basic education, the government has launched a School Operational Assistance (BOS) fund. The launch of BOS still has some weaknesses in the implementation (Akbar, 2016), lack of parents, and community participation (Rahayu, Ludigdo, & Irianto, 2015), but this educational funding assistance has been claimed as one of the effective efforts to increase access to the completion of the compulsory nine-year basic education. BOS is considered to be able to reduce dropout rates (Anggraini, 2013) and increases student performance (Sulistyaningrum, 2016). Ideally, the lack of education costs is not a barrier for someone, even for people who are economically very deficient, to drop out of school (Berry et al, 2018; Suyadi, 2011).

Besides being related to access, this program is also an effort to improve the quality of education in Indonesia. Readiness of finance or financial resources nationally is the most crucial problem in improving education in Indonesia (Hadiyanto, 2004). Therefore, although this program is considered ineffective (Akbar, 2016), BOS has become one of the government's mainstay programs that is still ongoing because it is considered to have a significant impact in the completion of the compulsory nine-year basic education (Andi, AR2, & Nasir Usman, 2015). BOS aims to improve the quality of education in Indonesia, because BOS is a non-personnel funding program for basic education units in implementing the compulsory nine-year education programs. In Government Regulation Number 48 of 2008, it concerns education funding which includes non-personnel costs, namely costs for consumable educational materials or equipment, and indirect costs in the form of power, water, telecommunications services, maintenance of facilities and infrastructure, overtime pay, transportation, consumption, tax, insurance, etc. (Peraturan Pemerintah Republik Indonesia Nomor 48 Tahun 2008 tentang Pendanaan Pendidikan, n.d.).

BOS is held by the government from reducing fuel subsidies (Bahan Bakar Minyak/BBM) which are diverted to the fields of education, health, rural infrastructure and direct cash assistance (Bantuan Langsung Tunai/BLT). In the technical manual for the use of school operational assistance funds (BOS) in 2019, it states that the general objectives of BOS are: 1) Assist in funding school operational and non-personnel costs; 2) Relieve the burden of school operating costs for students at schools organised by the community; and 3) Improve the quality of the learning process at school. While the specific goal is to free up the levies of



students whose parents or guardians cannot afford elementary and junior high schools organised by the community.

To achieve success in completing the compulsory basic education, the target of the BOS program is all elementary, special education, and junior secondary schools, including One-Roof Elementary-Junior Secondary Schools and the Place of Independent Learning Activities (Tempat Kegiatan Belajar Mandiri/TKBM) organized by the community, both public and private in all provinces in Indonesia.

With this goal, the amount of BOS funds received by schools, including for BOS books, is calculated based on the number of students with the following provisions:

- 1) Elementary School: IDR 800,000/student/year
- 2) Junior Secondary School: IDR 1,000,000/student/year
- 3) Senior High School: IDR 1,400,000/student/year
- 4) Vocational Senior High School: IDR 1,600,000/student/year
- 5) Special Education: IDR 2,000,000/student/year

In accordance with the Technical Guidelines in 2019, BOS funds can be used for ten financing components, namely for: 1) library development; 2) acceptance of new students (PPDB); 3) learning and extracurricular activities; 4) learning and extracurricular evaluation activities; 5) school management; 6) the development of professionalism of teachers and education personnel, as well as the development of school management; 7) power and service subscriptions; 8) maintenance of school facilities and infrastructure; 9) payment of honorarium for honorarium teachers and other education personnel; and 10) the purchase or maintenance of multi-media learning tools (personnel carrying out the administration of the school, including carrying out data collection tasks), Librarian, Laboratory assistant, School Health officer, School guard, and Security Unit Officer.

Based on the Minister of Education and Culture Regulation No. 3 of 2019, BOS actually has a very noble general purpose, namely: assisting funding for operational and non-personnel costs for the school; relieving the burden of school operating costs for students at schools organised by the community; and improving the quality of the learning process in the school.

Whereas, the special purpose of the Regular BOS in elementary and junior high schools is to free the levies of students whose parents or guardians cannot afford elementary and junior high schools organised by the community. Regular BOS at the high school and vocational school level aims to free levies and/or assist in paying bills in high school and vocational school for students whose parents or guardians are unable to obtain affordable and quality education services. Regular BOS in SDLB, SMPLB, SMALB, and SLB aims to: improve the accessibility of learning for students with disabilities in SDLB, SMPLB, SMALB, and SLB;



and/or provide equal opportunity for students with disabilities whose parents or guardians are unable to obtain affordable and quality educational services at SDLB, SMPLB, SMALB, and SLB, both by the community and by the regional government.

The next regulation states the management of Regular BOS by: implementing a School Based Management (SBM), which provides freedom in planning, managing and supervising programs that are adjusted to the conditions and needs of the School; Regular BOS is only for the sake of improving education services and there is no intervention or deduction from anyone and any party; and involving teachers and School Committees.

In implementing SBM, schools must implement the following conditions: manage funds professionally by applying the principles of efficient, effective, accountable and transparent; conduct an evaluation every year; and prepare a Medium Term Work Plan (Rencana Kerja Jangka Menengah/RKJM), Annual Work Plan (Rencana Kerja Tahunan/RKT), and School Activity and Budget Plan (Rencana Kegiatan dan Anggaran Sekolah/RKAS), with the following provisions: The RKJM is prepared every four years; RKJM, RKT, and RKAS are prepared based on the results of the school self-evaluation; RKAS contains acceptance and planning for the use of Regular BOS; and RKJM, RKT, and RKAS must be approved in a teacher council meeting after taking into account the considerations of the School Committee and be approved by the provincial or district or city education office in accordance with their authority (Kebudayaan, 2019).

BOS can actually be divided into BOS that comes from the Central Government, BOS from the Provincial Government and BOS from the Regency or City Government. Thus, BOS from the Central Government is not the only source of funding for implementation. However, not all Provincial and Regency or City Governments are able to provide BOS funds because the BOS funds of the Central Government are greater than BOS from the local government, and some provincial and district or city governments do not provide Regional BOS and only rely on BOS distributed from the Central Government.

Behind the claims about the success of BOS for completing the compulsory nine-year basic education, BOS also brought new problems for schools and education providers. In 2012, there were 44 cases totaling Rp. 10.5 billion and BOS funds became a venue for corruption (Hariswati, 2015). Some weaknesses in the management of BOS funds, for example the utilisation of BOS funds, is not in accordance with what is stipulated in the technical manual for the use of BOS funds. For example, BOS funds that should have been used for the procurement of school facilities such as computers were still not maximised and transparency of management was still the main problem.



The above information description is a matter of implementing government policy, which shows that behind the success of the implementation of BOS there are still weaknesses that require attention from policy makers. To find out the real conditions in the field, this BOS fund management research was conducted at a public elementary school.

Method

This research was conducted at a public elementary school. The subjects of this study were the principal, the BOS fund management team, the school committee and the parents of the students concerned. The method used in this research is qualitative research with a case approach. The data collection techniques carried out were by observation, interviews and documentation. The data analysis technique used is the Milles and Hubberman model, namely data reduction, data presentation and drawing conclusion (Edwards & Oman, 2003; Miles & Huberman, 1984).

Result and Discussion

Result

The management of BOS funds at the public elementary school is carried out by the School Regular BOS Team. To carry out their management tasks, the school principal forms a School Regular BOS Team to follow the existing BOS Technical Guidelines with a membership structure consisting of: the person in charge: principal; members; treasurer; one person from the teacher's element; one person from the School Committee element; and one person from the parents or guardians of students outside the School Committee and selected by the School Principal and School Committee by considering credibility and avoiding conflicts of interest.

The duties and responsibilities of the Regular BOS Team are carried out in full compliance with the Minister of Education and Culture Regulation No. 3 of 2019, as follows: fill out, send and update the complete educational basic data into the Dapodik system; ensure and be responsible for data entering Dapodik in accordance with the real conditions of the school; verify the suitability of the amount of funds received with data of the school students; organising an optimal administration system; comply with the transparency provisions on the management and use of BOS finances; compile and submit complete financial statements; submit reports on the realisation of Regular BOS funds online through the bos.kemdikbud.go.id page; formally and materially responsible for the use of Regular BOS that is accepted; and providing services and handling public complaints.

School Operational Assistance (BOS) received by the school generally includes non-personnel operational costs components. The management of BOS funds in the initial stages are by appointing a School Management Team and then determining the amount of fund



allocation, where the school must send data on the number of students and submit a School Activity and Budget Plan (RKAS) to the BOS Management Team. The manufacturing process involves all schools starting from: School Principal, School Treasurer, Teacher Board, and School Committee. All data is sent to the City Management Team to be audited. BOS funds are disbursed three times a year and are taken by the School Treasurer with the approval of the School Principal, and with the knowledge of the School Committee Chairperson. Fund distribution is carried out by the institution chosen to channel funds in the area of the city. The public elementary school in the area makes accountability reports as a form of accountability for the use of funds, accompanied by financial data and transaction evidence that has been archived by the school. Furthermore, the public elementary school submits BOS fund reports to student guardians when distributing report cards. The next stage consists of the public elementary school calling for reports to the main BOS Team. In organising BOS funds, BPK and the KPK conducted sudden monitoring of the public elementary school to see the school's financial data. It aims to make the financial implementation of the public elementary school more transparent and accountable.

The next stage in managing BOS funds is evaluating by looking at the outputs and outcomes of BOS fund policies. There are some perceived outputs from both the school and community at the public elementary school. Namely, improving school facilities and infrastructure, reducing education costs and improving quality through learning programs and processes in schools.

The outcome obtained from the granting of School Operational Assistance (BOS) funds, which are graduates in the public elementary school, are categorised as good with an average grade and a 100 per cent graduate level. This can serve as evidence that the BOS funding program was successful in supporting the compulsory nine-year education completion program. However, in terms of improving the quality of education it still cannot be said to be good because there are still some shortcomings.

Supporting factors in the implementation of School Operational Assistance (BOS) funds is the collaboration between teachers and staff who are willing to help each other to carry out the process of planning the School Activity and Budget Plan (RKAS) and the reporting process includes archiving financial data. In addition, the school situation that was felt was adequate enough so that the use of BOS funds was not too focussed on school improvement.

The inhibiting factor in the implementation of School Operational Assistance (BOS) funds is the lack of staff at the public elementary school who are in control of financial administration. At the public elementary school, only the School Treasurer understood financial administration, thus, only BOS treasurers were involved in managing the BOS funds. The involvement of student guardians also plays an important role in organising BOS funds so that



it is right on target, but the participation of student guardians in the public elementary school is still very minimal, as if they do not want to know about the implementation of education at the school.

Discussion

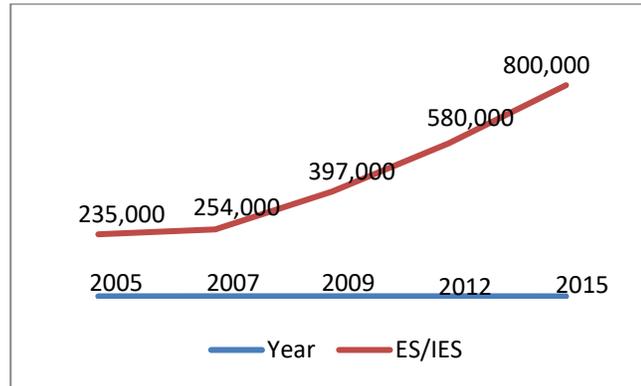
Several studies on BOS have not shown a unanimous agreement on the success of BOS in schools in Indonesia. Some researchers have shown that BOS in certain districts: has not been effective; is still experiencing delays in distribution, and fraud by certain parties; and the use of BOS funds in schools does not involve parents in deliberations (Akbar, 2016; Andi et al., 2015). Another study showed that BOS was implemented very spatially (Karim et al, 2014; Sumarni, 2014), and its impact on both access and quality of education was still not very significant (Kharisma, 2016; Suastawan et al, 2017).

Although some critics' findings state that the implementation of BOS has not been effective (Andi et al., 2015; Ismanto, 2016), transparent and accountable management of BOS funds is a principle that is needed by schools as a guide in implementing BOS funds so that they are relevant to the needs of organising education and learning processes in schools. This will be reflected in the decline in school dropout rates (Anggraini, 2013; Hariswati, 2015), improvement in the quality of education provision, in terms of school leadership, the daily situation in schools, the learning process in the classroom, and a comfortable, safe and adequate school environment in accordance with national education standards (Karim et al, 2014; Ruben et al, 2019). The BOS fund management team at the public elementary school has managed the funds according to the guidelines contained in the Central Government's BOS Funds Technical Guidelines. However, there were still some obstacles encountered in the field, such as not all school staff understood financial administration, meaning that only treasurers and school principals were actively involved in managing BOS funds. This could actually have been avoided if more BOS team management personnel at the school understood the implementation of BOS at the school.

The adequacy of funds from BOS in schools actually also depends on the number of students in each school. For schools with a large number of students, the school has enough funds to be used for one year. However, if the number of students is small, for example less than 60 students, then the principal has difficulty in using the minimal BOS. In such cases, the required source of funds is needed from community participation (Kemendikbud, 2016). Contributions from student guardians (Sumarsono et al, 2016) are also still needed to assist BOS funds, so that they are right on target and meet the needs of schools.

For this last matter, the Government of Indonesia has actually tried to make BOS funds keep pace with the development of school needs. This is evidenced that the BOS funds for primary schools in 2005 which amounted to IDR 235,000 per student, per year, and in 2007, was IDR

254,000 and continued to increase until 2015 to Rp. 800,000 per student, per year (Hakim, 2015), as shown in the following chart.



Graph 1. Development of Total BOS Funds for 2005–2015/2019

The significant efforts taken by the government to provide BOS funds to schools is an achievement to be grateful for. However, this condition can have the opposite effect, since community participation in the administration of education is still low. In addition, because the community has given up full funding for education to the government, and because of the free school campaign, it has made apathetic school principals not make optimal efforts to receive community participation (Hadiyanto et al, 2019; Karim et al, 2014).

The success of organising and managing BOS funds is not just based on the large amount of funds managed but is related to the personnel managing the BOS itself. The management of BOS funds needs to be accompanied by increased incentives for managers (Amborowati et al, 2016; Hariprasetya et al., 2016). In addition, if the productivity and quality of education in primary schools increases optimally, it is necessary to improve the BOS financial management system in the schools concerned (Ariestyo et al, 2011; Suastawan Sujana et al, 2017; Sudadio, 2012). For example, by increasing transparency through e-budgeting (Bertot et al, 2012; Imron, 2016; Sagita et al, 2017) and optimal accountability (Ferry et al, 2015; Sulfiati et al, 2010).

To improve the effectiveness and efficiency of BOS management and monitoring, it is time for each school to use information technology-based or web-based information systems (Amborowati et al, 2016; Andi et al., 2015; Yudana et al, 2014). This system is used primarily for schools with a large number of students; receiving BOS funds will be large and sufficient to meet the needs of running schools. This condition is very much needed, especially for



schools in certain regions that obtain BOS funds from various sources, namely the central government, provision governments and district or city governments.

However, this condition is very different, especially for schools where there are very few students, for example under 60 people, and which receive BOS funds from the Central Government, as there is no commitment from the provincial and district governments. In such conditions, it is highly necessary for greater community participation. For this reason, community participation is still required (Sulistyaningrum, 2016) as stipulated in Permendikbud Number 44 of 2012, concerning the Collection of Education Fees and Donations for Basic Education Units (Kemdikbud, 2012). Under these conditions, funding for education in schools can be implemented with the mutual cooperation system (Mursyidah et al, 2018; Rahayu et al., 2015), and high awareness and commitment from the community is needed.

Conclusion and Recommendation

School Operational Assistance (BOS) in the public elementary school provides many benefits for both the school and the community. The implementation of the BOS program at the public elementary school has been carried out well in accordance with the objectives of the program, starting from the process of channeling funds, utilising funds, and accountability of funds have been carried out in accordance with the procedures established by the Central Government.

It is recommended to the head of the public elementary school to continue working to improve the management of BOS funding in order to improve the quality of the state primary school. Efforts that can be made by schools are by preparing School Work Plans (RKS) accompanied by School Activity Plans and Budgets (RKAS). This effort can be taken to adhere to the principles of effectiveness and efficiency, with the aim that the programs that have been established can be achieved. In addition, regarding the staff or school staff involved in managing BOS funds, their capabilities need to be improved so that they have the ability to manage education funding.

To increase public trust, openness and accountability in the implementation of BOS in schools, the commitment of provincial and district or city governments is still needed, as is the community participation and the spirit of mutual assistance in funding education. In order to increase transparency and accountability, it is also necessary to implement an e-budgeting system that is supported by more professional personnel and digital information systems.



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