

Management of Regular School Operational Assistance Funds

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Abstract: This study aims to describe the management of the regular school operational fund which is the only source of financing in SMP Negeri 01 Belitung. Regular school operational fund management at this school consists of Budget Planning, Budget Execution, Budget Evaluation and Accountability. The method used in this research is field research using qualitative analysis with a descriptive approach. In this study, the data sources were obtained from the principal, vice principal, and treasurer, laboratory assistant, librarian and committee. Data collection techniques and procedures in this study were observation, interviews, and documentation. In school financing management, the regular school operational fund budget planning at SMP Negeri 01 Belitung has been carried out by the manager according to the education financing standards and technical instructions contained in the school activity plan and budget which is synchronized with the school work plan. The implementation of the regular school operational fund budget from receipts and expenditures is recorded and reported in accordance with the technical guidelines for regular school operational fund, and SMP Negeri 01 Belitung has followed the guidelines listed in the regular school operational fund technical guidelines, the allocations of which have been arranged in the school activity plan and budget. Evaluation, accountability and supervision of the BOS fund budget are in accordance with school operational fund management standards, internally by the school operational fund manager for SMP Negeri 01 Belitung and externally by the district school operational fund Management Team, the inspectorate at the end of each stage and the Provincial Supreme Audit Agency.

Keywords: Budget Evaluation and Accountability, Budget Execution, Budget Planning, Regular School Operational Funds

A. Introduction

The issue of financing is a challenging one for education management to consider in the modern educational landscape. Concerns about educators, instructional methods, infrastructure, marketing, and other financial concerns are included in the debate over education finance (Hanson, 1998; McGinn and Welsh, 1999). It is impossible to separate the financial function from other aspects of school

administration. As a result, it can be claimed that funding is a key concern when it comes to carrying out educational activities. The educational and learning process is disrupted when institutions are unable to appropriate cash for their operations. People's confidence in educational institutions is eroded by the actual barriers to education and learning. If costs are excessive, it does not follow that better school management is necessary. Understanding this argument also helps one to understand how education funding is put into practice and the issues that come up when it is.

The school operational fund program includes managing educational expense (Rokhadiyati, 2020). Three things are included in this: the planning of educational costs, the carrying out of educational cost management, and the reviewing of educational cost management. In order to carry out the transformation process and produce outcomes, the school is a system of numerous interconnected components. The needs for input and output cannot be separated. This is because communities, schools, and the environment are all interdependent.

According to Sutarsih (2003), there are several things that need to be considered in preparing a school financial plan; 1) The plan must be realistic. The plan must be able to assess whether the selected alternative is in accordance with the potential of facilities/equipment, strength/personnel, facilities, and time; 2) The need for coordination in planning. The plan must be able to consider the scope and equipment/quantity of complex school activities; 3) Planning should be based on experience, knowledge and intuition. Experience, knowledge and intuition to analyze the best options in planning; 4). Planning must be flexible. The plan can adapt to all previously unthinkable possibilities without making any changes; 5) Research-based planning. This quality planning needs to be supported by complete and accurate survey data; 6) Planning should avoid things that are lacking or excessive. Good planning determines the quality of the activities carried out.

Financial management activities, the need for funds for school activities is planned, held and recorded in a transparent manner so that they can be used to fund the implementation of school programs effectively and efficiently (AM Kadarman and Yusuf Udaya, 1992). Therefore, the objectives of school financial management are; a) Increasing the effectiveness and efficiency of the use of school funds; b) Increase accountability and transparency of school finances; c) Minimizing the misuse of the school budget (Sutanto et al., 2021).

Schools started receiving School Operational Assistance in 2005. This was an endeavor on the part of the government to raise the standard and accessibility of education in Indonesia. The BOS program must help raise the standard of fundamental education. Beginning in 2020, there will be a major increase in school operational funding, with the goal of making BOS the cornerstone of achieving free

basic education. The Minister of Finance, Minister of Education and Culture, announced in 2020 during a press conference at the Juanda Hall Juanda I Building, Jakarta, that the state budget school operational funding total 45.4 million. 54.32 trillion rupiah were allotted. In comparison to 2019, this amount, IDR 54.32 trillion, increased by 6.03% (Indrawati, 2020).

School operational funds can be categorized into three groups, according to Saisarani & Sinarwati (2021): normal, performance, and confirmed. However, the normal school operational fund and performance school operational fund are the main topics of this news conference. Regular employers are in charge of investing in multimedia teaching resources, caring for educational buildings, and welcoming new pupils. Schools that have excelled in raising the caliber of diplomas to satisfy national education criteria are given the school operational fund Performance designation. In underdeveloped and bordering areas, school operational fund affirmation is used to supplement regular school operations (3T).

In relation to the school operational fund once more, this allocation will be distributed based on unit costs (Rp/student) and will rise from 2019 to 2020 at all levels, from elementary to junior high and from high school/vocational school to special education, inclusive special education units, special education units for primary and secondary education, or education for kids with disabilities or intellectual disabilities. For 4,444 SD/MI students, the regular school operational funding increased, going from IDR 800,000 in 2019 to IDR 900,000 in 2020. It varied from IDR 1 million to IDR 1.1 million for SMP/MTs students. It ranges from IDR 1.4 million in 2019 to IDR 1.5 million in 2020 at the SMA level. For SMK, however, it is between IDR 1.4 million and IDR 1.6 million rather than IDR 2 million. The grant fund for primary schools will rise from 800,000 to 900,000 rupiahs in 2020. 1 million to 1.1 million rupiah for SMP. It went from 1.4 million to 1.5 million rupiah for SMA.

The allocation of school operational fund money has decreased from four to three times as of 2020. 30% in Stage III, 40% in Stage II, and up to 30% in Stage I. It is considerably simpler with 3x defrosting. Regular school operational fund payments for Phase I can start as early as January, Phase II can start in April, and Phase III can start in September. The first payment will be made in January, and the last one will be made no later than the third phase of September. Its goal is to assist and promote free educational initiatives. These payments will be transferred without going through the local government's RKUD directly to the target school's account. The faster school operational funding arrived at schools, the more easily instruction and learning activities could be carried out, honorary teachers' wages could be paid on time, and ultimately, the Indonesian people were quicker to recognize more advanced Indonesian educational systems (Nurleli, 2018).

One of the educational institutions that maintains regular school operational fund money is SMP Negeri 1 Belitang, which is accessible to school administrators for managing the expenses they incur each year. The ability of school administrators to persuade the community that there is no corruption or collusion in the management of the education budget would help to boost community involvement through openness. If the expenditures for the full educational process are not covered, this participation is crucial.

The school income and expenditure budget plan, for instance, can be posted on the notice board in the teacher's room or in front of the administration room so that anyone who needs that information can easily get it. In the meantime, other financial information that is publicly known by all school residents and parents of students can also be done so. Parents of kids can learn how much money is given to the school by their children's parents and what the funds are utilized for. The parents' confidence in the school is increased by getting this information. A school's effectiveness in managing regular school operational funding through a methodical, collaborative process from planning to implementation to evaluation is measured by how well it manages those monies. Transparency and accountability are expected in the management of regular school operational fund money. The management of regular school operational fund is transparent if it is known to those involved with the school. Accountability refers to the responsibility that schools have for the use of school operational funding in front of the state and local communities. This is a type of neighborhood management.

Schools must involve the school board and parents by inviting them to meetings, having the committee sign the school activity plan and budget on behalf of the parents of the students, and reporting to the administration of the school. The regional inspectorate will audit the management of school operational fund money. There is still a low level of parent and school committee involvement in managing school finances (Sari, 2018).

There are three main pillars that are prerequisites for the realization of accountability, namely: (a) There is transparency in school management by accepting donations, and the involvement of various factors in school management; (b) There are performance standards for each institution that can be measured from performance, obligations, functions and authorities Participate in creating an atmosphere that helps each other in realizing fulfilled public services; (c) Simple steps, low cost, and fast service. According to Shaturaev (2021), adequate funding is one of the resources that directly supports education management. The management of the regular school operational assistance fund at SMP Negeri 1 Belitang, Belitang District, East Ogan Komering Ulu Regency, needs to be studied, as indicated by the above description.

B. Methods

The research location was at SMP Negeri 1 Belitang, Belitang subdistrict, East Ogan Komering Ulu Regency, South Sumatra Province. SMP Negeri 1 Belitang in the 2021/2022 academic year has a total of 936 students, 67 teachers and school administration staff and 5 school committee members. The research was carried out from November 2021 to December 2021. There were 9 informants who met the criteria, namely 1 school principal, 1 school committee, 1 school treasurer, and 6 teachers (curriculum deputy, infrastructure facility representative, student representative, laboratory manager, library manager, and honorary teacher). The object of this research is the regular school operational assistance fund for SMP Negeri 1 Belitang, Belitang District, East Ogan Komering Ulu Regency, South Sumatra Province. Field study research is the methodology employed, in which a researcher thoroughly investigates the historical context of the current situation and social interactions, including people, groups, institutions, and society. This kind of study employs a qualitative descriptive approach. The research method employed is a phenomenological method, which aims to clarify or illuminate the significance of ideas or occurrences through an awareness of the experiences that take place across a large number of people. Utilizing techniques from observation, documentation and interviews, data was collected.

C. Results and Discussion

School Operational Fund's Planning

According to the study's findings, SMP Negeri 01 Belitang's financial planning is done by creating a school activity budget plan, which is then adjusted together with the long term work plan, medium term work plan, and short term work plan. Setting goals that are in line with the school's vision and mission, carrying out an school self-assessment, and compiling teacher-recommended programs in order to determine high priority programs and non-priority programs are all part of budgeting.

Programs that are not prioritized will still receive help and support, but their execution is not fixed. Planning that will become a priority and subsequently become school materials will be identified as one of the work programs indicated in the annual work plan and school budget plan. The teacher, the person in charge of extracurricular activities, the vice principal for buildings and infrastructure, the laboratory manager, and the library manager are all asked to submit a work program and activity budget at the start of the school year. In this scenario, the regular school operational funding and the teaching and learning activities program operated by teachers, there is good collaboration between financial managers/managers. The manager then distributes the budget based on priority size

when creating the school budget plan. Implementing the major activities – learning through planning, carrying it out, evaluating it, modifying it, and enhancing it – should be given top importance. The remaining time will be used to expand extracurricular activities and improve the core principles of schooling. Additionally, the distribution is based on government-established rates, such as 15% for teacher and school staff fees and 20% for book purchases.

The school operational fund manager also creates a budget strategy that establishes objectives from a quantifiable operational standpoint. The operational point of view in question is the school budget plan, which includes all different kinds of programs, including those that run daily, monthly, or in the long term. As a result, it can be said that the financial budget planning for the school operational fund for SMP Negeri 01 Belitang was done correctly and in compliance with school operational fund's Management, namely school based management, which grants schools autonomy, management and planning. Government allocations still refer to the school operational fund's technical guidelines even though some components are calculated in percentage terms.

However, the managers of the school operational funds at SMP Negeri 01 Belitang still face many obstacles in planning the use of the school operational fund's budget, including: 1) Exceeding the current budget limit. Meanwhile, they need all activities to work; 2) The lack and delay in the activities of those responsible for submitting and submitting budgets to teachers, instructors, trainers and managers of school operational funds, school budget plan had to be sent by schools to the education office and in the end the school operational fund's managers did not consider the activity budget to be carried out. This is to immediately find the best solution for the smooth running of the school program.

Implementation of the School Operational Fund's Budget

The implementation of the financial budget expenditure activities for SMP Negeri 01 Belitang was based on the conclusions of the district school operational fund's Team and the regional inspectorate. The school operational fund's manager keeps accurate books, tracks money entering in and leaving out from various sources, allots specific spending, and pays taxes that must be paid in compliance with the law.

The cash book used to record deposits and withdrawals of school operational funds is as follows: 1) general cash book to record deposits and withdrawals of all money, including all external transactions involving third parties; 2) cash sub-book which can record every attached cash transaction; 3) bank support book to record every transaction through the bank, both checks, current accounts and cash, the data is attached; 4) tax assistant book to record all transactions that must be collected tax data attached.

The school principal not only performs the aforementioned bookkeeping but also cash opname and creates cash inspection reports that are completed at the end of each month are signed by the school principal and treasurer. The treasurer of SMP Negeri 01 Belitang records the receipt of school operational fund's money using monies. The treasurer and the school principal take out the school operational fund from the school's account, which is subsequently documented in the general cash book and auxiliary cash book. According to the school of budget plan, only schools are then permitted to use it for educational activities and programs. The treasurer meticulously records each financial expense in the auxiliary cash book.

In a quarterly report that is delivered to the East Ogan Komering Ulu District Education Office, along with confirmation of cash payments and confirmation of tax payments, the Treasurer reports all school operational fund usage to the Principal at the end of each month. Utilization of school operational fund online is also reported by schools via the website bos.kemdikbud.go.id. According to the school operational fund's reporting technical guidelines, school operational funds are reported on a defined basis. Specifically, Stages 1 and 3 come to an end in April, August, and December, respectively.

Following the signals stated in the instructions, the use of school operational fund money is recorded and reported from receipt to payout in compliance with the technical criteria for the use of school operational funds, as was discussed above. This indicates that none of the 10 financial factors specified in the school operational fund's technical guidelines affect the costs associated with educational programming.

Activities that can be funded using school operational funds are only school operational activities as explained in the technical guidelines for school operational assistance, including: 1) acceptance of new students; 2) library development; 3) learning and extracurricular activities; 4) learning assessment/evaluation activities; 5) administration of school activities; 6) professional development of teachers and education personnel; 7) subscriptions to power and services; 8) maintenance of school facilities and infrastructure; 9) provision of multi-media learning tools; 10) organizing special job fairs, work practices.

As a result, the regular school operational fund's facility at SMP Negeri 01 Belitang is implemented and managed in accordance with the relevant protocols. However, in practice, the school operational fund manager had trouble disclosing how the money was used because: 1) school operational funds were used for programs that weren't previously funded by the school budget plan and aren't covered in this school operational fund technical manual; 2) While educational activities had to continue, the school operational fund's money were frequently delayed, which led to insolvent

schools eventually searching elsewhere for bailouts. This frequently obstructs educational activity.

School Operational Fund's Evaluation and Accountability

The district inspectorate, the provincial audit board, the school's school operational fund manager, and the district's management team at the Ogan Komering Ulu Timur District Education Office all did a good job of evaluating the school operational fund budget's implementation at SMP Negeri 01 Belitang based on observations made on the ground. The school committee is informed of the periodic and ongoing checks and monitoring that are conducted by the school operational fund's manager, in this case the school principal and school operational fund's treasurer, as well as by external inspections by vertical agencies in above, in this case the District, Provincial, and Inspectorate Management Team of school operational funds at the conclusion of each stage.

The evaluation and oversight procedures are carried out in order to ascertain the budget's compliance with the technical guidelines and regulations in effect, the compatibility of the results obtained with the established plan, the constraints and difficulties encountered, and the accuracy of the program's execution in accordance with the allotted time. SMP Negeri 01 Belitang used the findings of the evaluation and monitoring of the use of school operational funds conducted by internal schools, externally by vertical agencies, and these committees as suggestions for enhancements in future planning and implementation of the use of the school operational fund's budget.

According to the description given above, it can be said that the district school operational fund's management team, the inspectorate, and the provincial audit board of the Republic of Indonesia have appropriately carried out budget appraisal and oversight both internally by the school operational fund manager for SMP Negeri 01 Belitang and externally.

However, the implementation of evaluation, monitoring and accountability for the use of school operational funds often encounters various problems, such as: 1) A misunderstanding between the school operational fund manager and the district school operational fund's management team and the Inspectorate in interpreting the technical instructions for school operational funds, resulting in frequent clashes and eventually becoming material for findings of violations of the use of school operational funds; 2) Difficulties in reporting the disbursement of school operational funds that were not intended but had to go out. Particularly the expenditure of funds for activities outside of the activities that have been budgeted for in the school budget plans; 3) The school operational fund's technical guidelines, which change almost every year, also make it difficult for managers of school operational funds in

schools to master and understand the technical guidelines, so that misunderstandings often occur between school operational fund's managers and supervisors and examiners of district school operational fund's reports.

Factors Inhibiting and Supporting School Operational Fund Management

Managers will face challenges and assistance when overseeing school operational fund's finances (Rahayu et al., 2015). Therefore, the principal needs a plan to prepare for any roadblocks. In contrast to the provisions for the disbursement of regular school operational funds for each stage and disbursement can be disbursed at the beginning of the month, school operational funds for 2021 will actually be disbursed in two stages, with the first phase taking place in January through April 2021, the second stage taking place in May through August 2021, and the third phase taking place in September through December 2021.

This is a problem for schools because the first stage of regular school operational funds will be transferred to the school account in March 2021, the second stage will do so in June 2021, and the third phase will arrive in October 2021. Naturally, this will cause disruptions to school operations, particularly those related to teaching and learning. While learning activities must proceed without interruption, there are currently no finances available for operations. The need to obtain bailout money through various means in order to maintain the teaching and learning process and complete the construction of learning facilities or infrastructure often causes the school to feel dizzy. In addition, there is an unbudgeted budget in the school budget plan, which makes it challenging for managers to report the use of school operational funds while the school operational fund's budget has been divided for other equipment. Payments for teachers and honorary employees must therefore be made as quickly as feasible.

It turns out that there are supportive aspects in its execution in addition to the hindering factors in handling normal school operational funding. Two components—internal support and external support—combine to make up the supporting factors. internal aspects that are supportive, especially the existence of a skilled and professional management team that promptly reports accountability for the use of regular school operational funding. While effective collaboration and coordination between schools and committees are the externally supporting aspects.

D. Conclusion

Some research conclusions as follows: 1) Budget planning for the school operational fund for SMP Negeri 01 Belitang has been carried out by the management as appropriate in accordance with education financing standards and school operational fund's technical guidelines contained in the school budget plan which is

synchronized with the school work plan. However, the school operational fund's manager for SMP Negeri 01 Belitang still encounters obstacles in planning the use of the school operational fund's budget, such as: a. The amount of the budget proposed by the person in charge of the school activity program exceeds the maximum limit of the existing budget; b. Delays in the person in charge of the school activity program in compiling and submitting the budget to the school operational fund's manager, so it was not accommodated; 2) Implementation of the use of the school operational fund's budget, starting from receipts and expenditures, everything is recorded and reported in accordance with the technical technical guidelines for using school operational funds, and in using the budget for SMP Negeri 01 Belitang, always follow the signs listed in the technical technical guidelines for bosses as the allocation has been arranged in the school budget plan. However, school operational fund's managers still often face obstacles, such as expenditure of incidental school operational funds for programs outside the school budget plan and the disbursement of school operational funds, which were often delayed, eventually ended up in debt to seek bailout funds to keep the school running smoothly; 3) Evaluation, reporting and monitoring of the budgeting of school operational funds is carried out internally by the school operational fund's manager at SMP Negeri 01 Belitang and externally by the district school operational fund's management team in accordance with school operational fund management standards at each stage of inspection and under the supervision of the committee.

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