



INDONESIAN EDUCATION POLICY AND MANAGEMENT: BOS FUND IN PRIMARY SCHOOLS

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Abstract:

This article discusses the policy and management of Education: BOS Fund in Primary Schools. Based on Permendikbud No 161 of 2014 concerning Technical Guidelines for the Management of Regular School Operational Assistance Funds. BOS fund management has at least three indicators: Planning, implementation and reporting. These three indicators are the benchmark for managing BOS funds well. The research method uses a literature study with a meta-analysis of ten national journal review results based on BOS fund management indicators: Planning, implementation, and reporting. Results of this study: 1. Planning involves all school residents, including the principal, treasurer, teachers, employees, committees, and parents. This Planning is poured in the form of the preparation of RKAS. RKAS is made with various considerations and by the conditions of each elementary school. 2. The implementation of BOS fund management, starting with the withdrawal of funds; some are carried out in Dahab, and some are all at once; the collection adjusts to each condition and then allocates by the RKAS that has been made. The collection of BOS funds must be recorded in detail and clearly. As well as leaving a minimum balance as a precaution. 3. Reporting is carried out gradually and every day so that it is monitored in real and particular. This reporting is in the form of a unique BOS fund governance book.

Keywords: management, BOS fund, primary school

1. Introduction

Based on law Number 20 of 2003 concerning the National Education System, article 6 paragraph 1 states that every community aged 7-15 years is obliged to primary education. Article 34, paragraph 2 states that governments and regions carry out learning obligations during primary education without financing, while paragraph 3 conveying learning obligations are state responsibilities carried out by governments, regions, and

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communities. This law states that central and regional governments must get educational services for every community at the basic education level (SD) and other equivalent education units (Widyatmoko & Suyatmi, 2017). A few issues widely discussed in the community regarding the higher cost of education and the State Budget and ABD are contained in Law 2008 No.48 and fight for 20%. This right is in the form of BOS for improving teacher welfare. In theory, financing is not comparable in balance to the policies implemented by Indonesia on the ground. By the macro approach of education, costs are not different from the definitive word in the world of education. However, social inequality is implemented by management with financial management skills in the educational aspect (Ezeugbor & Victor, 2019).

Implementing nine-year compulsory education burdens most Indonesians, most of whom have a middle to lower economy. In addition, the increase in Fuel Oil (BBM) was followed by the decline in the US dollar rupiah exchange rate, thus impacting the increase in necessities such as clothing, food, housing and health costs. For some people to run, life becomes a burden; in addition to the high cost of education, education becomes not prioritized over daily needs. In addition, the gross participation rate of elementary and junior high school APK reached 115%, while in 2009, the junior high school reached 98.11%. Hence, the standardization of Education for All (EFA) declarations in Dakar became nine years. BOS is a government activity to support the availability of operational and non-operational financing funds for schools. This operational support activity is organized by the Ministry of Education and Culture, which, in its implementation, changeability, and management of BOS funds, refers to the Technical Manual for the Use of BOS Funds issued by the Ministry of Education and Culture and the Ministry of Religious Affairs as the technical ministry responsible for the implementation and management of BOS activities (Manurung & Hidir, 2013). The definition of BOS refers to Government Regulation Number 48 of 2008 concerning education funds, personnel, and non-personnel financing is the financing of educational equipment that is once used up, and indirect costs such as water utilization and use, telecommunication services, maintenance of facilities and infrastructure, overtime pay, transportation, consumption, taxes. BOS defined government activities in the availability of nonpersonnel financing funds for basic education units as implementers of compulsory education programs. In its implementation, BOS funds are based on the Regulation of the Minister of Home Affairs no. 62 of 2011 concerning the management of BOS funds. Then the regulation of the Minister of Education and Culture Number 16 of 2006 concerning technical guidelines for the use and financial responsibility of BOS funds for Elementary and Junior High Schools. Furthermore, the Minister of Finance Regulation on general guidelines and allocation of BOS funds (Amri, 2015, Amuli, 2019).

Based on its provisions, BOS funds are received by the school as a whole and its management independently by the school includes teachers and school committees to be effective. Schools can use BOS funds with a record of several expenses by program implementation guidelines and the Activity and Budget Plan (RKAS) compiled and systematized by the school and school committee. The BOS Fund aims to create affordable, quality education services for all communities. So that the community does

not object to paying education fees such as tuition fees, books, and all school needs, waiving education fees at the elementary school level will eradicate illiteracy in most Indonesian people with middle to lower economies. These lower economies have a massive impact if BOS funds are managed effectively and efficiently (Depiani, 2015).

The Technical Manual must guide the BOS Fund for Primary Schools for the use of BOS Funds issued by the Ministry of Education and Kebudayaan as the technical ministry responsible for implementing and managing the BOS program. The implementation of SBM in schools and BOS funds is expected to be managed in a transparent and accountable manner. Transparent management and BOS means that the management of all BOS funds is known to all school residents. Meanwhile, BOS management is accountable, meaning that it can be accounted for definitely to school residents and the community. The use of BOS funds in schools must be based on the approval and results of mutual deliberation between the school BOS fund team, principals, treasurers, teachers, employees and school committees, and parent representatives. Management of BOS funds must be carried out effectively, efficiently, transparently and accountably. Therefore, research is needed to describe the management of BOS funds at the elementary school level (Widyatmoko & Suyatmi, 2017).

The role of BOS funds is to maintain the number of students and improve the quality of primary education. In addition, the increase in BOS funds has a significant impact. It can make BOS funds realize primary education at no cost, and the government is obliged to provide BOS fund services every year. The form of BOS funds distribution changed from 2005 to 2010 when direct distribution was given to schools. However, in 2011 the distribution changed from state available cash (RKUN) to regional general cash (RKUD) to local government available cash and then directly distributed to schools (Amuli, 2019).

2. Literature Review

Financial management and financing standards refer to national education regulation no.19 of 2007, dated May 3, 2007, by the primary and secondary education unit in finance and financing (Melati, 2017) explained as follows.

- a) The school shall develop a reference for investment and operational cost management based on financing standards;
- b) School investment and operational cost management guidelines stipulate:
 - Source of income in the form of expenses and several fund management;
 - Preparation and budget preparation by raising funds outside the expenditure of investment and operational funds;
 - Authority and responsibility of the principal in issuing the education budget;
 - Make bookkeeping of all budgets issued and then report to the school.
- c) Management of investment and operational costs established by the school committee and approved by the institution

- d) The management of investment and operational costs of the school shall be notified to all members of the school to achieve the objectives of fund management in a transparent and accountable form;

The use of budgets sourced from orders is based on the foundation of educational and financial management (Fitri, 2014):

- a) Transparency: the opening of educational institutions and the many acceptances, uses, and responsibilities that can make it easier for those who have interests
- b) Accountability in financial management; in other words, using the budget is responsible through a predetermined plan. Parents, society and government carry out responsibilities. Government regulation number 48 of 2008 states that the basis of Accountability is carried out by the refers to education unit with statutory provisions
- c) Effectiveness is emphasized on the quality that is melted. Management Financial can be mentioned that the basis of Effectiveness is carried out for budgeting expenditure arrangements by predetermined Planning
- d) Efficiency is related to the quality of activity results. Efficiency is done with energy, thought, time and cost.

Procedures in financial management:

A. Planning

Planning is an activity in determining decisions about the achievement of objects, actions obtained in achieving goals, and responsibilities for the implementation of the task. Good Planning can apply the requirements of a good plan so that it can be helpful for those who plan it. Planning is an educational reference to achieve practical goals (Sari, 2018). Budget planning is an activity to present goals and explain objectives with parameters by creating alternative solutions (Chirchir et al., 2017).

The school carries out financial plan activities to identify all school needs in running the school program. Planning is contained in the school budget plan (Hidayat et al., 2019). Plans are made by the principal, teachers, school staff, and school committee administrators. The procurement of meetings determines the needs of school programs.

Each school compiles a RAPBS contained in article 53 of government regulation no. 19 of 2005 concerning national education standards, namely annual performance planning is expected to plan the income and expenditure budget for education units each year (Atieno et al., 2018).

B. Control

Control is carried out in the process of observation and the meters of operational activity, and the results of achievement are compared with the standards in the determination School Operating Cost Fund (BOS) management planning

Management planning must be by Permendagri no. 26 of 2017 concerning technical guidelines for the financial use of BOS funds. In this regulation, Planning must involve all relevant school reports. Based on some literature, it was found that the Planning for the management of BOS funds starts from the meeting of the School Activity Plan and Budget (RKAS), the principal as the person in charge, treasurer, committee and assembly of teachers, and employees. This RKAS was found in the research of Dea

Noparina Putri at SD 3 Gajahmati Banyuasin. While at SD 02 Kaliung Semarang, in the data collection meeting needed in the form of RKAS, a special BOS team was discussed, then discussed again with the principal and all levels of the school (Al Mohaimen et al., 2022).

3. Material and Methods

The method used in this research is library research. A literature study is done by collecting data from various reading sources. Books, journals, and articles are research that is a reference in this study. Literature studies are reviewed by meta-analysis through ten national journals. Then, the analysis was carried out with the following steps, such as (1) the process of identifying using the Google search engine by selecting research that is the same theme as this research, as many as ten articles in national journals; (2) each journal is grouped according to research indicators, namely Education Policy and Management: BOS Fund in Elementary Schools; (3) each journal is reviewed through public policy indicators in education policy and management: BOS funds in elementary schools; (4) each result of discussion in the journal is associated with the application in the discussion and conclusion in the journal; (5) The results of the discussion are explained to distinguish this study (Moher et al., 2010; Argaheni, 2020; Rosyada & Retnawati, 2022).

4. Results and Discussion

Financial management is the process of implementing all financial management activities related to the field of education that involves the cooperation of all members and performance by the responsibility for achieving predetermined goals. Management can be said that management is an effort or process of implementing financial activities with the use of management roles for the effective achievement of goals. Through good management, it can achieve goals effectively (Ngwa & Mekolle, 2020).

The benefits of financial management can increase the Effectiveness of education, as explained below:

- 1) The implementation of education effectively can be said to obtain maximum results using educational funds
- 2) The achievement of education is the purpose of establishing private institutions
- 3) Prevention of errors in the use of funds. Inequality can be controlled through good management

The objectives of management financial come from Planning, procuring transparently and using costs based on the implementation of school programs. The objectives of school financial management are explained as follows:

- a) Increased effectiveness and efficiency of school finances;
- b) Increased accountability and transparency of school finances;
- c) Minimize misuse of school budgets.

This preparation meeting aims to discuss the needs of teachers in learning and what equipment is needed by the school. The management of BOS funds is adjusted based on eight national education standards, namely: content standards, process standards, educator and educator standards, infrastructure standards, process standards, educator and educator standards, assessment standards, and graduation standards. These eight standards need to be elaborated and adjusted to the available budget. All needs in the school are adjusted to existing funds (Oriza, 2018). All these standards are adapted to the climate or needs of each elementary school.

After deliberation identifies all school needs in one year, the meeting results or RKAS will be disseminated on the notice board in the school so that all school residents can know the budget (Widyatmoko & Suyatmi, 2017). In preparing the principal's CTR as the full responsibility, the involvement of teachers and school residents is significant in determining the school budget. In this sense, principals, teachers and parents must have decentralized school management. Teachers, as frontline workers, their thinking is needed to know the needs of students and future school plans. Ideally, the community is also involved as a witness or supervisor of the Planning of BOS Elementary School funds to compare the use of RKAS with the reality of its use in elementary schools (Daga, 2022). Based on research results in the implementation stage, planning according to the law is quite well implemented. This implementation is proven by the existence of RKAS every year. At SD 13 Sumani Singkarak, SD Binjai, SDN 2 Kaliung Semarang, SD 3,4,7 Merapi, SD 3 Gajahmati Banyuasin and SDN 1 Surakarta. In research (Melati, 2017).

Implementing BOS fund management begins with collecting BOS funds through channel banks from the Central government. Then the BOS funds are transferred by the school to the school account or taken in cash. The principal and treasurer of BOS carry out the collection by bringing proof of KTP and SK. The amount of BOS funds is taken according to the number of students in each elementary school (Melati, 2017). BOS funds can be taken gradually, namely once a quarter and sometimes in rappel to once a semester, namely February.

The use of BOS funds is used for non-personnel operational activities. The process of using BOS funds must be by the previously agreed RKAS. BOS funds are used effectively and by the needs of each elementary school. As well as leaving a minimum balance. (dea, xvii) the use of BOS funds must be recorded in the form of minutes of the meeting attached with the signatures of the participants present. The expenditure borne by the BOS Fund is on 13 items in the BOS fund governance (Widyatmoko & Suyatmi, 2017). The school can spend the required items with proof of each transaction in the form of a receipt or note. While items outside of that use funds from schools, dues and ink. If all the funds are insufficient and the BOS Fund has yet to be disbursed, the school will look for third-party rocks by borrowing from the Cooperative or Community.

Reporting on the management of BOS funds is carried out through the BOS treasurer, namely by creating SPJ. SPJ is made gradually every day according to budget planning. SPJ involves principals, teachers and employees, as well as committees. SPJ is reported manually or online via www.bosonline.kemdibud.com. For completeness of data, the treasurer also records the activities of using boss funds in general cash books,

cash assistant books, bank assistant books and tax assistant books. If the budgeted funds are more than the needs of the primary school, the school is obliged to return the funds to the state. This return is through the representative bank of the state (Putri, 2019).

5. Conclusion

The results showed that (1) Planning involved all school residents, including principals, treasurers, teachers, employees, committees, and parents. This Planning is poured in the form of the preparation of RKAS. RKAS is made with various considerations and by the conditions of each elementary school; (2) The implementation of BOS fund management, starting with the withdrawal of funds; some are carried out in procedure, and some are all at once, the collection adjusts to the conditions of each and then allocate by the RKAS that has been made. The collection of BOS funds must be recorded in detail and clearly. As well as leaving a minimum balance as a precaution; (3) Reporting is carried out gradually and every day to monitor it in accurate and specific ways. This report is in the form of a particular BOS fund governance book.

Conflict of Interest Statement

The authors declare no conflicts of interest.

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