

## Original Paper

# Participatory Management of School Operational Assistance Funds Program in the State Junior High School, South Tinombo

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### Abstract

*This study aimed to investigate one of the policies of the Indonesian government in helping poor people to obtain an education through BOS (Indonesian: Bantuan Operasional Sekolah/the School Operational Assistance Funds Program). This program had raised students and student guardians suspicion due to the lack of transparent management. This study was conducted at two schools, the State High School SMPN 1 and SMPN Satap1, using a qualitative approach with descriptive techniques. The results indicated that community involvement in the management of BOS funds was quite effective. The management was in the form of direct involvement in school development meetings, preparation of RKAS (Rencana Kerja Anggaran Sekolah/School Activity and Budget Plans), and school committee meetings. Through the BOS meeting, the managers and those responsible for the BOS funds were appointed in a team which included the school principal, treasurer, teacher, and school committee. Disbursement of BOS funds was done every three months through the regional bank directly to schools for operational financing. The use of BOS funds always referred to the RKAS and required continuous supervision.*

### Keywords

*management, school operational assistance funds, budget activity plans, junior high school*

## 1. Introduction

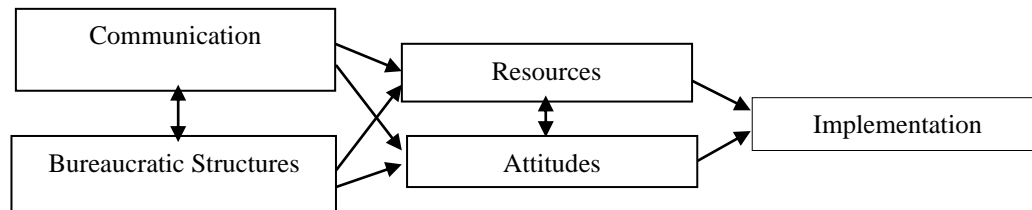
Funding is one of the important aspects to improve the quality of education (Sari & Masito, 2017, p. 141). According to Atolagbe et al. (2017, p. 169), improving the quality of education requires adequate

costs. BOS is one of the efforts made by the Indonesian government to provide educational assistance to students in both public and private schools. In general, the purpose of BOS is to ease the financial burden borne by the community while supporting the successful nine-year compulsory education. The benefit of this program has been greatly felt by the people of South Tinombo and its surrounding as evidenced by the increased motivation of student learning and decreasing the dropout rate. Based on the number of junior high school students continuing their study to high school, it was known that SMPN 1 South Tinombo graduated 83 students in 2018. 76 of 83 students who graduated continued their study to senior high school. Unfortunately, 8 students did not continue their study. In 2019, the number of students who graduated increased. From 128 students who graduated in 2019, 10 of them did not continue their study. SMPN Satap1 South Tinombo graduated 225 students in 2018 with 3 of them did not continue their study. In 2019, SMPN Satap1 South Tinombo graduated 34 students will all of them succeeded in continuing their study in senior high school or equivalent. In the last two years, there was an increase in student motivation to continue their study. Besides, in BPS Parigi Moutong, there was an increase in net enrollment rates as much as 77.19% in 2015, 78.24% in 2016, 79.45% in 2017, and 80.15% in 2018.

As one of the sources of education funding since 2015, BOS has been distributed to all schools in Indonesia (Neolaka & Amalia, 2017, p. 366). The amount of BOS funds received is adjusted to the number of students in each school (Wahyuningsi, 2016, p. 38). The funds have been given every three months (quarterly) (Sirait, 2017, p. 82). Perdana (2016, p. 176) stated that the government expects the BOS program to be able to provide facilities to poor communities to pay for their children's school. BOS is not only for the development of the physical aspects of the school but is also intended for the development of the mental aspects of the students. The mental development had been conducted by SMPN1 and SMPN Satap1 South Tinombo by designing creative activities that empower students to be active in extra-curricular activities in the form of sports, religious education, scouting, disaster education, and Indonesian Red Cross Society. However, not all needs can be fulfilled by BOS because BOS funds are allocated for operational financing only (Fitri, 2014, p. 35).

The operations in educational institutions or schools can run well by utilizing various components including budget procedures, financial accounting, and auditing. Additionally, schools need to have a good, effective, and time management system along with the school's vision (Zahroh, 2014, p. 157). According to Wirawan et al. (2014, p. 15), various attempts that had been made by the school were inviting student guardian and the community to work together in supervising the activities. Supervision was carried out by an internal party of the school consisting of teachers and school committees. According to Halik et al. (2018, p. 105), external supervision was also carried out by the department or inspectorate of education. The supervision was conducted consistently. Thus, it became

one of the supporters of the school's activities implementation. Supervision or monitoring is one of the right steps to overcome or prevent problems from happening (Das, 2019, p. 329). Four stages need to be considered to make the school activities can be carried out effectively and efficiently. The stages are paying attention to communication, resources, attitudes, and bureaucratic structures (Edward, 1980, p. 148), as visualized in Figure 1 below.



**Figure 1. The Implementation Concern according to Edward (1980)**

### *1.1 Communication*

Communication is important for achieving goals. Submitting information in an institution or school requires clarity to the parties concerned. Communication strongly supports the process of change and ongoing activities (Arnaout, 2018, p. 510). Better communication will make the implementation process run well. The clarity source of each work produced begins with building close communication among individuals in each institution or school.

### *1.2 Resources*

Resources support the success of BOS fund management. Two strategic resources that need to be owned by an institution are financial resources in the form of costs/capital and Human resources called human capital. Human resources will manage all the interests that exist in schools because, without human resources, the implementation cannot run properly.

### *1.3 The Manager's Attitude*

Important factors in implementation that are directly related to job satisfaction are the attitude of managers involved directly and have a high commitment because skills are not enough without the willingness and commitment to carry out the work. An attitude is a form of concern for managers to carry out tasks with the breed. Thus, it has a positive impact on school activities. Caring for work is a form of great responsibility. It starts with forming an attitude, wanting to own, innovating, and wanting to do something with extraordinary enthusiasm in various ways.

### *1.4 Bureaucratic Structure*

The bureaucratic structure is also a component that shows the division of labor and good cooperation. Resources that are implementing a policy know what to do and want to do it.

Every activity needs to be evaluated to determine the relative value of a job that has been carried out. The extent of the success of a job or program that has been carried out can be found out at the

evaluation stage(Murniati dan Nasir, 2009, p. 50). Evaluation is conducted based on the results of the implementation which serves as material to find out what needs to be improved both regarding a system and its implementation(Dessler, 2016, p. 427).

In SMPN1 and SMPN Satap1 South Tinombo, ParigiMoutong, Central Sulawesi Province, the problem occurred because the BOS fund distribution was not open to the community causing suspicion of the schools from the student guardian. However, some other guardians said that the BOS funds greatly eased their burden especially the problem of education funding. The school also explained that it had carried out their duties and responsibilities in managing BOS funds. Therefore, building cooperation is very necessary to build schools as agents of change in the community. Transparency in financing can be done openly to be easily accessible by all parties concerned(Mulyono & Yumari, 2017, p. 6).

### *1.5 Implementation*

Implementation is the achievement of a predetermined program of strategy formulation. Implementation is also a management process for realizing strategies and policies in an action taken through program development, financing, and according to procedures(Asmani, 2012, p. 228). This stage is the process that determines whether BOS is right on target and following the desired goals.

## **2. Method**

This study employed descriptive qualitative research that produced descriptive data in the form of images, written or oral words from people and observable behavior. This qualitative research aimed to explain and summarize various conditions, various situations, or various variables that arose in the community that became the object of the study (Yusuf, 2017, p. 329).

In this study, the researchers referred to a case study model in which the study was conducted by tracing and reconstructing the development and implementation of education funding in the form of managing school operational assistance. A case study is an explanation of a problem about research and a comprehensive explanation of various aspects of an individual, a group, or an organization (Mulyana, 2003, p. 2001). In this study, the case study was conducted by conducting interviews with principals, teachers, and school committees using interview guidelines. The researcher also observed activities in the school using observation guidelines and examined the school documents needed based on the documentation guidelines.

### 3. Results

BOS management in SMPN1 and SMPN Satap1 South Tinombowas visualized in Table 1.

**Table 1. Strategies for Managing BOS Funds in SMPN 1 South Tinombo and SMPN Satap 1 South Tinombo**

Component	Information
Planning	<ol style="list-style-type: none"> <li>1. Making an agreement between the school and the community about the program to be implemented.</li> <li>2. Making budget preparation and BOS implementation steps</li> </ol>
Organizing	<ol style="list-style-type: none"> <li>1. Forming a field implementation team consisting of teachers and the community.</li> <li>2. Delegating the tasks in managing BOS funds.</li> </ol>
Implementing	<ol style="list-style-type: none"> <li>1. Prioritizing activities that are operational schools.</li> <li>2. Realizing BOS funds under the RKAS.</li> </ol>
Supervising and Evaluating	<ol style="list-style-type: none"> <li>1. School BOS Team conducted supervision and evaluation related to the use of BOS funds.</li> <li>2. The Central BOS Team checked and corrected data, not per applicable regulations.</li> </ol>

#### 3.1 Planning

BOS planning in SMPN1 and SMPN Satap1 South Tinombo began with the preparation of the School Activity Plan (RKS, the abbreviation of *RencanaKegiatanSekolah*) and the Annual Work Plan (RKT, the abbreviation of *RencanaKerjaTahunan*) carried out before the preparation of RKAS. This stage was to clarify the direction of the activities to be financed with BOS funds.

The funds provided had to be well directed and clearly ordered. Therefore, the school arranged the RKAS by referring to the RKS and RKT. This arrangement was carried out in every new school year online. Furthermore, the school had to know the number of active and registered students in the Basic Education Data (*Dapodik*, the abbreviation of *Data Pokok Pendidikan*).

#### 3.2 Cooperation

One of the rules in the BOS Technical guidelines implemented by SMPN1 and SMPN Satap1 South Tinombo was to build good cooperation. Schools were required to involve various parties who were members of school organizations such as school principal, treasurers, teachers, and committees formed into a school BOS team. Every institution or school was needed to work together in simplifying the process of activities to be carried out effectively and efficiently. It should also be

noted that all existing resources had to be utilized properly, including human resources that can regulate the procedures for implementation, procedures, and transparency (Uwes & Rusdiana, 2017, p. 59).

### 3.3 Implementation

Efforts to realize the planned activities into one tangible thing require definite action. Therefore, the purpose of this implementation was a form of realizing a government program for school carried out by the following procedures:

#### 3.3.1 Distribution of BOS Funds

Based on the findings, BOS funds were distributed quarterly from local government directly to school with a percentage of 20% in the first quarter, 40% in the second quarter, 20% in the third quarter, and 20% in the fourth quarter. It is important to note that in the second quarter, 20% of the 40% specifically designated for purchasing school books in one fiscal year. The data served in table 2 below.

**Table 2. The Percentage of each BOS Fund Distribution**

SMPN1 South Tinombo			SMPN Satap1 South Tinombo		
Total of BOS Funds/2019	BOS/Quarter (Q)	Percentage (%)	Total of BOS Funds/2019	BOS/ Quarter(Q)	Percentage (%)
280,000,000.00	Q 1 Rp 56,000,000	20%	87,000,000.00	Q 1 Rp 17,400,000	20%
	Rp 56,000,000	20%		Rp 17,400,000	20%
	Rp 56,000,000				
	Q 2 for	20%		Q 2 Rp 17,400,000 for	
	purchasing			purchasing	20%
	books			books	
	Q 3 Rp 56,000,000	20%		Q 3 Rp 17,400,000	20%
	Q 4 Rp 56,000,000	20%		Q 4 Rp 17,400,000	20%

BOS funds cannot be directly withdrawn. Administrative rules such as preparing the recommendations from the sub-district Technical Implementation Unit for the district education need to be done. Furthermore, the district education office provided recommendations as a condition for withdrawing BOS funds at Regional Bank. Not all fund managers had the authority to disburse because it can only be done by the school principal and treasurer.

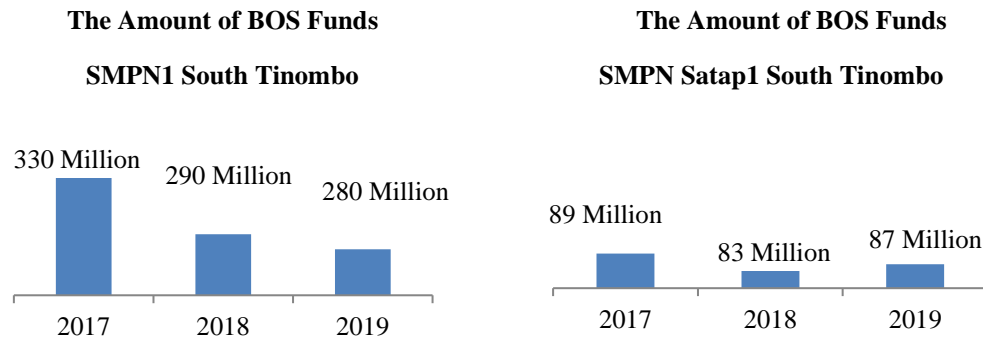
Various attempts were made by schools to get BOS funds promptly. However, the distribution from the local government was always experiencing delays. It made SMPN Satap1 South Tinombo needed to ask for funding from other parties to meet the funding needs of the school. This delay in distribution was considered to be very hindering the process of school operational activities because it can cause delays in the purchase of goods as well as activities budgeted with BOS funds. The school often used personal funds from teachers or school principals while waiting for the funds to be distributed by the government to run activities in school well.

### 3.3.2 Use of BOS

The use of activities listed in the RKAS had been held with the school BOS Team by adjusting the BOS guidelines. The most important thing is that the implementation of using BOS funds has to be done transparently. The two schools carried out transparency by bringing BOS into the joint meetings held by the school and committee. All activities funded with BOS funds were conveyed to the school community and the student guardian in that meeting. Besides, a recording was made through the announcement board where the use of BOS funds could be seen at any time and displayed in the teachers' office to avoid suspicion.

### 3.3.3 Amount of BOS Fund

The amount of fund received by schools affected the funding of school operations. Based on the findings of this study, the amount of BOS funds in SMPN1 South Tinombo and SMPN Satap1 South Tinombo depended on the number of active students. Therefore, the amount of BOS received by each school was certainly different. SMPN Satap1 South Tinombo experienced an increase in the amount of fund received. However, the reality showed that those funds were still insufficient to finance school needs. Therefore, they required assistance from a student guardian for operational school funding. This action was carried out by the school and student guardian without any coercion or voluntary. Insufficient funding greatly influenced the process of school operational activities (Praneviciene, Puraite, & Vasiliauskiene, 2017, p. 564). In contrast, SMPN 1 South Tinombo had a decreased amount of BOS funds compared to the previous year. Yet, the school still did not charge tuition to the students (free). The amount of fund received by each school from 2018 to 2019 was presented in Figure 2 below.



**Figure 2. Increasing and Decreasing the Amount of BOS Funds Received by Schools**

SMPN 1 South Tinombo got BOS funds of Rp 1,000,000 per student. In 2017, there were 330 students, in 2018, the school had 296 students and in 2019 it had 280 students. The BOS received in 2017 was Rp 330,000,000, in 2018 it was Rp 290,000,000, and in 2019 it was Rp 280,000,000. Decreasing amount of funds was not a problem in school financing. The school prioritized very urgent needs and supported the teaching and learning process. Therefore, the available BOS was still sufficient to finance school every year. In this case, the free education implemented by the Indonesian government to the poor at SMPN 1 South Tinombo can run well. The poor can attend education like most people.

In addition to BOS from the central government, regional government also provided a portion of the budget or taken from the Regional Revenue and Expenditure Budget (APBD) called regional BOS (BOSDA). However, according to the obtained information, since 2017 the schools no longer receive BOSDA. The funding was only sourced from the central government or the state budget. BOS funds receipted in 2017, 2018, and 2019 can be seen in Table 3.

**Table 3. Revenue and Expenditure Budget of Education Unit of SMPN 1 South Tinombo in 2017, 2018 and 2019**

Calculation	BOS funds for SMPN 1 South Tinombo in 2017, 2018, and 2019					
Details	Central BOS Funds			Regional BOS Funds		
Fiscal Year	2017	2018	2019	2017	2018	2019
Volume	330	296	280	0	0	0
Unit	Student	Student	Student	0	0	0
Rates	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 0	Rp 0	Rp 0
	Rp	Rp				
Total (Rp)	330,000,000	296,000,000	Rp280,000,000	Rp 0	Rp 0	Rp 0



Based on the number of active students in SMPN Satap1 South Tinombo, the school received BOS of 89,000,000 in 2017, Rp 83,000m000 in 2018, and 87,000,000 in 2019. Those amounts were given quarterly according to the percentage. It appeared that the amount varied from year to year. The amount of BOS obtained in 2017 was greater than the funds received in 2018. However, there was an increase in the number of funds received from 2018 to 2019. Currently, the school is still charging the student guardian with the rule of not providing a minimum and a maximum number of tuition payments for school (there is no way for student guardian to pay for school tuition). Meanwhile, BOS funds revenues in SMPN Satap1 South Tinombo from 2017 to 2019 were listed in table 4 below.

**Table 4 Revenue and Expenditure Budget of Education Unit of SMPN Satap1 South Tinombo from 2017 to 2019**

Calculation Details	BOS Funds for SMPN Satap1 South Tinombo in 2017, 2018, and 2019					
	Central BOS Funds			Regional BOS Funds		
Fiscal year	2017	2018	2019	2017	2018	2019
Volume	89	83	87	0	0	0
Unit	Student	Student	Student	0	0	0
Rates	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 0	Rp 0	Rp 0
Total (Rp)	Rp 89,000,000	Rp 83,000,000	Rp 87,000,000	Rp 0	Rp 0	Rp 0

Certain regions in Indonesia have Local Original Revenue (PAD, an abbreviation of *Pendapatan Asli Daerah*) such as in ParigiMoutong District where the two schools located, SMPN 1 South Tinombo and SMPN Satap1 South Tinombo.

### 3.3.4 BOS Reporting

The report is a responsibility for the use of the budget. Therefore, every user of funds has to report the results of the budget used and attach all the evidence or supporting documents (Muryati, 2016, p. 244). It is the responsibility of BOS fund managers to make reporting as a form of accountability to the budget provided by the government. Both schools have to report the funds that had been used to the principal at the end of each month. Besides all expenditures has to be mentioned in the general cash book. However, to avoid miscalculations, before closing the general cash book, first check the funds. The funds consisted of the funds that had been used and the funds that were left. The accountability report was made following the technical guidelines for the use of BOS and per the established format and conditions (Saihudin, 2018, p. 30).

### 3.4 Supervision

Supervision is very important in the management of BOS. This was done jointly by the school and community or committees that were the members of the school BOS team. Furthermore, the inspectorate or service checked the RKAS, reports, and expenditure evidence in the form of receipts and other evidence.

Both schools gave statements that the involvement of the school committee was very helpful in supervising the use of BOS. Therefore, there was no suspicion between the school and the community. Per the role of the committee and teachers to supervise all activities carried out in schools, especially in the management of BOS funds. Besides, the ParigiMoutong district education office always carries out direct checks related to the use of funds and adjusted to the applicable rules and regulations.

### 3.5 Assessment

Assessment of the use of BOS funds was carried out once a year. It was carried out by the school and the BOS team through improvements from the planning stage, the use of the budget, as well as from the results that had been carried out during the one fiscal year. In 2017, 2018, and 2019, there was no external evaluation from the education office. However, schools were still required to compile reports on the use of BOS funds online.

## 4. Discussion

Community involvement in managing BOS funds was quite effective due to direct involvement in school development meetings, RKAS, and school committee meetings. Through the BOS Meeting, the managers and the person responsible for the BOS funds were appointed in a team which included the school principal, treasurer, teachers, and school committee. Disbursement of BOS funds was done quarterly through BPD Bank directly to the school for operational financing. The use of BOS funds had to be referred to the RKAS and required continuous supervision.

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