

# Management of School Operational Assistance Funds at SMKN 2 Kuripan, Lombok Regency, Indonesia: Reviewing From Planning Aspects

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**Abstract.** This study aims to determine budget planning in fund management School operational assistance at SMKN 2 Kuripan, Lombok Regency, Indonesia. This research is qualitative research with a elements descriptive method. Data collection was carried out through document analysis, observation and interviews. The results of the study found that the planning was carried out with a meeting to determine program funding which was attended by the school team.

It was prepared by making an activity plan and budget adjusted to the School Work Plan and referring to National Education Standards. The conclusion is that management in planning aspects of School Operational Assistance funds is carried out procedurally, but those organization and reporting could be more optimal.

**Keywords:** Planning; School Operational Assistance; SMK.

## INTRODUCTION

Program fund School Operational Assistance (known as BOS) aims to improve the quality of learning, speed up the achievement of standard service minimum on unit education and for making it happen achievement of Standard National Education (known as SNP) on unit education [1]. School funding is sourced from BOS, Education Implementation Fees, Special Allocation Funds and other government assistance [2].

Fund Schools are needed to support existing activities at the school. These activities include learning evaluation, extracurricular activities, fulfilment of facilities and infrastructure, teaching and learning activities, training, industrial work practices and other actions that support the school's progress. It can be said that the goals of education will be achieved, one of which is if the school or educational institution can manage the education budget effectively and efficiently [3]. So to achieve this, good financial management is needed.

Fund BOS is a government program launched in 2005, intended for all levels of elementary, junior high school, and vocational schools orga-

nized by the government and the private sector by referring to the data in the dapodik [4]. The government carries out the mechanism for distributing BOS funds by direct transfer to school accounts. In addition, it is also carried out through transfers to the regional treasury and then to the respective school treasuries [4]. For the disbursement of funds made by schools to the bank, it is recommended that it be carried out on a quarterly and phased system. The different mechanisms for distributing BOS funds impact the financial management of BOS funds in recipient schools. For example, implementation, reporting and accountability must be more timely.

Program BOS funds can provide equal opportunities for all students and educational institutions to improve cheap, affordable, quality education services [5]. Besides that, it can also prevent dropping out of school for poor students due to reasons not being able to pay school fees and school extracurricular activities costs. Most importantly, the BOS program can encourage and motivate local governments and communities that can provide operational assistance for schools [6].

In general, the management of BOS funds needs to consider several principles. Permendikbud No 6 of 2021 explains that the management of education funds is based on accountability, transparency, flexibility, effectiveness and efficiency. The emphasis made by researchers in this study is on the aspects of accountability, transparency and flexibility. Transparency in the financial sector means openness in managing funds in a school or educational institution, both in the number of funds and accountability. Accountability in management means that predetermined plans can account for school fees, and parents, the community and the government carry out the responsibility. Flexibility means that funds can be used according to each school's needs [7].

Interviews with related respondents and initial observations made by researchers on the management of SMK Negeri 2 Kuripan revealed that the management process for BOS funds had been carried out procedurally. The allocation of funds proves this in Activity Plan and Budget School based on a priority scale. It's described in the summary school activity plan and budget in 2021 with 1475 students and a total budget of Rp. 2,374,750,000.

Distribution of fund planning BOS based on the SNP is the standard of school activities and financing. Financing, process, and facilities and infrastructure standards are three educational standards that must be financed in more significant numbers and prioritized.

Based on the description of the conditions described above, the authors are interested in research to find out how is it going planning for BOS funds at SMK Negeri 2 Kuripan.

## METHOD

The research was conducted at SMKN 2 Kuripan, Kuripan sub-district, West Lombok regency, West Nusa Tenggara. The research method used is qualitative, with a case study. The data in this study are primary and secondary. Primary data is the result of discussions regarding the management of BOS funds, from before receiving the funds to the process of spending and reporting on the use of these funds.

Respondents in this study include the principal, Head of Subdivision of Administration, Treasurer, Teachers, and the School Committee. The secondary data include teaching staff data, student

data, school infrastructure data, School Activity Plans and Budgets and brief reports on using BOS. Secondary data also were obtained from internet site data, official documentation and mass media.

## RESULTS AND DISCUSSION

Knowing the budgeting was done, the researchers conducted questions to 5 respondents: the school principal, the head of subdivision of administration, the BOS treasurer, teachers, and the School Committee. Each respondent answered the questions asked by the researcher to complete and perfect the research data. The Principal, Head of Subdivision of TU and Treasurer were conducted to obtain information regarding the planning of BOS funds, and teachers and school committees gave information about the activities of teachers and committees in budget planning.

According to the School Committee, the school in carrying out the preparation and planning of the School Activity Plan and Budget, a coordination meeting is held between all components in the school to seek the final planning decision at the beginning of the budget year, as well as the timing of budget changes. Sources of funds are the operational assistance fund, the Education Implementation Fee (BPP) fund and the Special Allocation Fund. The Fund (BOS) is used to meet school needs in the context stated in the applicable BOS technical guidelines. For funds, the education implementation fee is used to finance school activities outside the BOS fund. It is affiliated with the technical implementation cost of education issued by the NTB Provincial Education and Culture Office, for example, honorarium for activity committees, additional duty fees and transportation costs.

According to the school's principal, at the beginning of the year Budgeting for, the Deputy Principal, Head of the Study Program, and all units within the school are asked to coordinate to deliver the work program and budget for their activities. Furthermore, there is a budget allocation based on a priority scale in preparing the School Activity Plan and Budget. The main priority is to learn from the implementation of the main activities: planning, implementation, evaluation, improvement, and improvement. The rest is used to develop extracurricular activities and strengthen personality formation. The regular budget prepa-

ration is carried out from January to March of the current year, while changes are made in September to December of the current year by previously looking at the number of students at the last cut-off, which is August 31 of the current year.

Similar to the principal, the treasurer also believes that in planning the BOS budget, identification of general needs is carried out by looking at the quality report cards, school strategic plans and school activity plans and determining the priority scale, which is then included in the School Activity Plan and Budget. In pouring these plans into an Excel application and the School Activity Plan and Budget Application, the treasurer is assisted by the Application operator and dapodik operators.

From the results of an interview with a teacher, information was obtained that before the preparation of the budget and the disbursement of school BOS, the management, together with the school committee, carried out dissemination to all parties in the school. Schools held outreach activities through meetings with the committee and parents/guardians of students. The manager of the BOS fund management at the school also makes a budget plan that outlines the objectives in a measurable operational view. Entering the nominal budget in the School Activity Plan and Budget always refers to the price standards applicable in the Province. It pays attention to the prices that occur in the field. Before preparing the School Activity Plan and Budget in one year, complete coordination between schools and school committees is carried out to create transparency and accountability.

The obstacle in planning the use of BOS funds, among others, is the percentage of the proposed budget for activities of vice principals, department heads, and teachers exceeds the existing budget limit.

From the findings through an interview process in the field with the Principal, Head of Subdivision of Administration, Treasurer of BOS, Teachers and School Committees that the financial planning of the school is made by:

- 1) Making a School Budget Work Plan adapted to The Medium Term Work Plan and the short-term plan is then recorded in the School Work Plan;
- 2) Preparation of planning the budget begins with a discussion meeting and budget preparation. The stakeholders in the school are allowed to propose their program of activities. This pro-

posal is adapted to School Work Plan schools that represent the identification of goals based on the vision and mission of the school by taking into account the applicable technical guidelines for the BOS fund;

- 3) The school take an inventory of the activities proposed by all stakeholders in the school, then sort out which are priorities and which are not, which will be included and set in the Activity Plan and School Budget, then inputted into the Plan Application School Activities and Budgets. An operator appointed by the principal carries out this process.

Thus, the planning process went well based on transparency, accountability and flexibility principles. The school planning process involved components in the school, holding meetings and discussions. Responsibility relates to the finished School Activities and Budgets that school residents can see. For flexibility, the programs in the School Activities and Budgets file are priority programs tailored to the needs stated in the School Activities and school work programs. To minimize the problems faced in the planning process, the school pumps out stakeholder activity in providing input to the principal's budget program, first calling the stakeholders alternately in the principal's room.

As a reference in the planning process, it is seen based on Permendikbud No 6 of 2021. The planning process for the use of Regular BOS Funds is carried out by [1, 8]:

- 1) Adjusting the actual conditions in schools up to the time limit set each year;
- 2) Planning refers to the results of the school's self-evaluation;
- 3) Schools have the authority to determine the use of the Regular BOS Fund by the priority needs of the school;
- 4) Observing the principles of Regular BOS Fund management;
- 5) Done by deliberation and consensus.

This describes the objectives in a measurable operational view [9]. The practical idea is the School Activity Plan and Budget, which contains various programs to be run daily, monthly, or long-term in the future. Likewise, entering the nominal budget in the School Activity Plan and Budget always refers to the price standards applicable in the Province. It pays attention to the prices that occur in the field. In pouring these

plans into an excel application and the School Activity Plan and Budget Application, the treasurer is assisted by the School Activity Plan and Budget Application operator and goods administrators and dapodik operators.

Planning in the school combined using the principles of transparency, accountability and flexibility with the following stages:

1. Start with the socialization of the BOS fund, then a discussion and preparation meeting School Activity Plan and Budget. This is done to create transparency in financial management.
2. The stakeholders in the school are allowed to propose their program of activities. This proposal is adjusted to the school RKS which represents the identification of goals based on the vision and mission of the school by taking into account the applicable technical guidelines for the BOS fund. The school will take an inventory of the activities proposed by all stakeholders. This is done to maximize the accuracy of the use of funds.
3. Sorting out priority activities and assigning them to become one of the School Activity Plans and Budgets. This means that the selected activities must be by the budget pattern and the development needs of the school.
4. After everything is neatly arranged in the School Activity Plan and Budget document, the next thing to do is input the School Activity Plan and Budget into the School Activity Plan and Budget application. An operator appointed by the principal carries out this process. The School Ac-

tivity Plan and Budget application is a management information system created to handle school financial management problems starting from the planning, organizing, directing, coordinating, monitoring or controlling processes.

The financial management team of the school in budget planning, among others, faces several obstacles:

1. The number of proposed activity budgets by school units often exceeds the existing budget limit. Meanwhile, they demand that all activities continue. This happened because everyone wanted their actions to be accommodated and feared they would not be implemented.
2. There are often delays in school work units submitting the budget to the manager of the BOS fund, while the School Activity Plan and Budget must be immediately sent to the Office. This is due to the late proposal from each work unit.

In this case, the school management, especially the principal, makes a strategy, namely choosing a priority scale program and then budgeting it regularly. To pump up the activity of stakeholders in providing input to the principal's budget program, first, call the stakeholders alternately in the principal's room, dictated one by one.

Suppose a common thread is drawn between the existing planning pattern in Permendikbud and the planning pattern at the school. In that case, the planning process at SMKN 2 Kuripan is classified as procedural, although there are still obstacles.

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