

Planning in the Implementation of School Operational Assistance in Regular SMPN and SATAP in Praya Barat District, Indonesia

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Abstract. This study aimed to determine how to plan to implement school operational assistance in the school SMPN SATAP, Praya Barat District, Indonesia. This research uses a qualitative descriptive, evaluative method with a case study technique. Data collection techniques used interviews, observation, interviews, documentation and assessment scale sheets for school principals, treasurers, committees and teachers. The study results found that the budget planning complies with the BOS technical guidance financing standards contained in the School Budget Work Plan (RKAS). The school operational assistance fund is implemented by planning, budgeting, monitoring, and accountability.

Keywords: Management; Planning; BOS Funds.

INTRODUCTION

Education Funds are essential to Instrumental Input in the School Education Implementation process [1]. The sources of Education Funds include the Central Government (APBN), Local Government (APBD), Donations, and Parents of Students. One effective form of Basic Education Funding from the APBN is the School Operational Assistance Fund (BOS) [2].

The implementation of the School Operational Assistance Fund (BOS) programme is one of the more rational government programmes in the education sector and absorbs an enormous budget in allocating towards improving human resources and is directly related to the livelihood of the wider community [2, 3]. With the existence of BOS, the government can ease the burden on society for Education Funds in the context of 12-year compulsory education.

The Ministry of Education and Culture leads the School Operational Assistance Programme. In the implementation process, BOS Funds must be based on the guidelines in the Technical Guidelines for the Use of BOS Funds.

In the implementation and management of the School Operational Assistance Fund, it is used to fund non-personal operational costs, such as costs for consumable educational materials or equipment, and indirect costs in the form of power, water, telecommunication services, maintenance of infrastructure, overtime pay, transportation, consumption, taxes, insurance and others [4, 5]. Using the School Operational Assistance Fund, funds are prioritised for non-personal operational needs, not investment and teacher welfare. As a form of accountability in implementing active school assistance, each programme manager at each level (Central, Provincial, Regency/City) must report on the realisation of using BOS funds [6].

The financial report in the school operational assistance fund consists of details of the activity plan and budget (RKAS), general cash book, cash assistant book, bank assistant book, tax assistant book, statement of the use of BOS funds, a realisation of the use of BOS funds, recapitulation of the completion of the use of BOS funds, payment request letter, receipt/proof of receipt, and receipt/proof of payment issued by the school [7–10].

The existence of government policy in the School Operational Assistance Fund means that the problems of education in Indonesia have continued in the distribution and reality of the BOS funds. The financial management of BOS funds is that many schools still need to effectively implement the financial management system of BOS funds per the applicable principles. Regular SMPNs and Satap SMPNs, which are the implementation of government programmes, are very interesting in studying the existence of Regular Bos and Cumulative Bos. Praya Barat Daya sub-district is a sub-district located in Central Lombok district, and there are 4 Regular schools and 3 Satap SMPNs, while only one of the Satap schools can get the cumulative boss and the other cannot.

For these reasons, researchers are very interested in researching the issue of Regular BOS and Cumulative BOS to improve the quality of education in Indonesia in general and Central Lombok in particular.

METHODS

The research conducted in Regular SMPN and Satap SMPN in Southwest Praya Sub-district is qualitative. This study's primary data sources came from the Principal, Teachers and Students. Secondary data sources are written sources that complement primary sources such as books, magazines, and personal or official documents. The official documents in this study were documents about the school profile, vision and mission, BOS Annual Activity Plan (RKT), BOS Accountability Report (LPJ), teacher data, and others.

The data analysis used in this research was descriptive qualitative analysis. Qualitative descriptive analysis is a general method, experimental and statistical methods. This analysis was used because the researcher wanted to know whether there were similarities or differences in implementing BOS funds between SMP Negeri 01, SMP Negeri 02, SMP Negeri 03, SMP Negeri 04 Regular and SMPN Satap 5, SMPN Satap 6, SMPN Satap 7.

In this research, the data collection methods or techniques used were interviews, observation, and documentation. In this study, researchers interviewed the Principal, Teachers and Students. In this research, researchers made several observations or observations of the school so

that researchers could easily find out how the condition of the school, geographical location, extracurricular activities, facilities, and infrastructure in the school which was the object of research. Documentation is obtaining data about things or variables through notes, transcripts, books, newspapers, magazines, inscriptions, meeting minutes, agendas, etc.

RESULTS AND DISCUSSION

School financial management, especially BOS funds, dramatically support the smooth implementation of teaching and learning activities at school.

To find out how the school makes budget planning, the researcher asked several questions to 5 informants, namely the school principal (informant 1), the Head of Administration (informant 2), the Treasurer (informant 3), Teachers (informant 4) and the committee (informant 5). Each informant answered the questions asked by the researcher to complement and refine the data and research findings, extracting information from informants 1, 2 and 3 to obtain data on school financial management, while informants 4 and 5 to get information on teacher and committee participation in budget planning.

According to the informants above, budget planning at Satap and Regular SMPNs refers to the School Activity Plan (RKS), Annual Work Plan (RKT), and Medium Term Work Plan (RKJM), in the preparation of the School Budget Activity Plan (RKAS) the school involves all components/school community and school committee, by paying attention to the systematic practice of RKAS and looking at the education calendar in making school shopping schedules and price standardisation by regional regulations. The School Budget Activity Plan (RKAS) is prepared jointly between the school community, namely teachers and the school committee. Based on the explanation of informant 1, funds are obtained from only one source, namely BOS funds, and it is prohibited to collect funds from students.

The BOS funds are 100% well utilised for developing education itself. This can be seen from the details of the programmes and activities of Satap and Regular SMPNs in 2021 which are very favourable to improving the quality of learning.

Budget allocations that favour efforts to improve the quality of education are very priority and es-

sential, such as involving teachers and principals in MGMP and MKKS, comparative studies, training/workshops/seminars, salaries and employee welfare, and fulfilling KBM equipment.

To obtain data on identifying, classifying and estimating the sources of funds explored and developed by the school, researchers sought data through informant 2, namely the Head of Administration. To obtain this information, the researcher asked two questions to informant 2, namely, how does the school identify the acquisition of sources of funds to be explored and developed?

According to informant 2, identifying sources of funds to be explored and developed by the school is only BOS funds. In contrast, funds from other sources in the form of money only expect additional assistance from the district government and the state budget in the form of disbursement of funds for workshops, training, construction of RKB and development of art activities, even then, if they can. Meanwhile, assistance from the committee, in this case, student guardians, is not allowed. The technical guidelines use funds obtained from BOS for the use of BOS funds. In contrast, funds from other sources are used per the technical guidelines for implementing these activities.

According to informant 1, the preparation of the budget plan begins with the identification of objectives. The school will collect the programmes proposed by the teachers and then sort out which ones are priorities and which are not. Priority ones will receive moral and material support from the school and are then determined as one of the work programmes stipulated in the RKT and RKAS. At the same time, those that have yet to be made a priority still receive support and support, but their implementation is not permanently stipulated in the RKAS.

Of the 12 intracurricular and extracurricular coach teachers who were asked, almost all of them or 90% of respondents, gave the same answer: at the beginning of the school year, the school asked them to submit a work programme accompanied by a budget for their activities. This means there is good coordination between the management/financial management, in this case, the BOS funds, and the KBM programme conducted by the teachers.

Based on the results of the interview with informant 1, it was found that in the preparation of

the RKAS, there was a division of the budget based on a priority scale. According to informant 1, the main priority is implementing the main activities, namely learning, starting from planning, implementation, evaluation, remedial and enrichment. The rest is for the development of extracurricular activities and strengthening character education.

Based on the results of the interview with informant 1, it can be seen that the school makes a budget plan that describes the objectives in an operational display that can be measured. The active show in question is the RKAS, where the RKAS contains various kinds of programmes that will be carried out, ranging from daily, monthly or long-term ones in the future.

RKAS helps the school to be more focused on running the wheels of its educational organisation, although what is listed with what is practised sometimes needs to be in line. However, the RKAS is not rigid; there is still a flexible area that can be modified as long as the orientation of the change is for the school's good.

Thus, budget planning, one of the indicators of the implementation of school financial management, in this case, BOS funds, is significantly correlated with the smooth performance of learning and teaching activities, intracurricular and extracurricular. The more professionally the management of BOS funds is managed, the better the quality of education produced.

The obstacles that are often faced by the managers of Satap and Regular BOS funds at SMPN Praya Barat Daya in planning the use of the BOS funds budget are:

1. The size of the school budget exceeds the existing budget ceiling.
2. Lack of proactivity and tardiness of teachers, trainers, coaches and those in charge of preparing and depositing the budget to the BOS fund manager.

At the beginning of the school year, the school asked coaches, trainers and teachers to propose a work programme with a budget for their activities. This means there was good coordination between the management/financial management, in this case, the BOS funds, and the KBM programme conducted by the teachers. Then in the preparation of the RKAS, there was a budget allocation based on a priority scale. The main priority is implementing the main activities, namely

learning, starting from planning, implementation, evaluation, remedial and enrichment. The rest is for the development of extracurricular activities and strengthening character education. The allocation is also based on the percentage the government has determined, such as 20% for the purchase of books and 15% for salaries or honoraria for teachers and school employees.

BOS fund managers also made budget plans that outlined objectives in operational displays that could be measured. The active show in question is the RKAS, where the RKAS contains various kinds of programmes that will be carried out, starting from daily, monthly or long-term programmes. Thus, the financial budget planning of the BOS Satap and Regular SMPN Praya Barat Daya has been appropriately implemented by the management of BOS, namely School-Based Management (MBS), where schools are given free-

dom in planning and managing finances. However, several components have had their allocation percentage determined by the government based on the BOS technical guidelines.

CONCLUSIONS

Based on the results of the study, it can be concluded that the budget planning of the BOS Satap and Regular SMPN Praya Barat Daya has been carried out by the managers by the education financing standards and BOS technical guidelines contained in the RKAS which is synchronised with the School Work Plan (RKS). However, the manager of the BOS Satap and Regular SMPN Praya Barat Daya still needed help in planning the BOS fund budget.

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