



FACTORS INFLUENCING THE SCHOOL OPERATIONAL ASSISTANCE FUND (BOS) FUNDING STRATEGY IN OVERCOMING DISTORTIONS IN SCHOOL FINANCING COMMUNICATIONS

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Abstract:

This study aims to analyze the Principal's Strategy in the Implementation of School Operational Assistance Funding (Bos) Funding in Overcoming Funding Communication Distortions in State Senior High School 3 Prabumulih, South Sumatra Province. This research is a qualitative research. In data collection, researchers used several collection techniques, namely: (1) in-depth interviews, (2) observation, (3) documentation study. The data analysis technique uses the analytical method using the Miles and Huberman Model which consists of three stages, namely: data reduction, data display, and drawing conclusions or verification. Based on the results of research in this study In order for the implementation of School Operational Assistance Fund (BOS) financing in overcoming distortions in financing communication, several aspects need to be carried out, including; Aspects of flexibility in the use of BOS Funds, Aspects of effectiveness in the use of BOS Funds, Aspects of efficiency in the use of BOS Funds, Aspects of accountability for the use of BOS Funds and Aspects of transparency of BOS Funds.

Keywords: School Principal, Implementation, Funding, School Operational

INTRODUCTION

Education is a right for every citizen. Therefore the government is obliged to finance this activity. Mandated in Article 31 of the 1945 Constitution after the amendment to the 1945 Constitution Paragraph 4, the priority for the education budget is at least 20% of the APBN/APBD. This fact is progressive and committed to advancing the world of education. Since 1994 the government issued Presidential Instruction No. 1 of 1994 concerning the Implementation of Compulsory Basic Education and then strengthened by issuing Presidential Instruction No. 5 of 2006 concerning the National Movement to Accelerate Completion of Compulsory Nine-Year Basic Education and Elimination of Illiteracy (Manurung & Hidir, 2013)

Education is critical and strategic in national development because it is one of the determinants of progress for a country (Sagala, 2016). *Education* is a long-term investment that will produce people with the knowledge, attitudes and skills needed for national development. Education is seen as a public sector that can serve society with a variety of teaching, guidance and training needed by students (Fajarini, 2019)

Education is even the most effective means to improve the quality of life and the degree of social welfare, which can lead the Indonesian people to prosperity. For this reason, the government continues to make the education sector an essential national development agenda and a top priority in the government's work plan. Development in education aims to produce complete Indonesian people imbued with the values of

Pancasila.

The 1945 Constitution of the Republic of Indonesia Article 31, paragraph 1) has mandated that every citizen has the right to receive education to develop his potential optimally. To achieve this goal, the State must provide quality education services on their interests and talents regardless of social status, race, ethnicity, religion and gender.

Efforts to carry out this mandate The government has issued a policy of Law Number 20 of 2003 concerning the National Education System in Article 6 Paragraph 1, which states that every citizen aged 7-15 years is obliged to attend primary education. Article 34, paragraph 2 states that the Government and local governments guarantee the implementation of compulsory education at least at the basic education level without charging a fee, while paragraph 3 states that compulsory education is the responsibility of the State, which government educational institutions, regional governments and the community administer.

The consequence of the mandate of this Law is that the Central Government and Regional Governments are required to provide educational services for all students at the basic education level (SD and SMP) and other educational units of the same level. In order to realize the ideals of national education, to date, the government is still faced with various internal and external problems, such as the quality level of educators who need to meet quality standards, inadequate school facilities and infrastructure and limited education budgets. Provided by the government.

Apart from internal factors, the most severe challenge for the Indonesian nation in the era of globalization in the 21st century is how to prepare intelligent, superior and competitive human resources. Only with intelligent, superior and competitive human capital will a nation be able to partner and compete globally in the 21st century. The management of education financing will directly affect the quality of schools, especially in infrastructure and learning resources. Many schools cannot carry out teaching and learning activities optimally simply because of financial problems, both in paying teachers and procuring learning infrastructure (Mulyasa, 2014)

Education funding is the amount of money generated and spent to provide education, including teacher salaries, teacher professional development, procurement of study room facilities, room repairs, equipment procurement, tools and textbooks, office stationery activities, and extracurricular activities. Education management and educational supervision (Mulyono, 2012) Distribution and use of BOS funds still need to be improved both in distribution and use. This problem is related to the efficiency and effectiveness of utilization, which then hinders the achievement of the BOS funds' objectives. This can be seen from the data released by the Ministry of Education and Culture (Kemdikbud) as of December 15 2011. Out of 497 regencies/cities in Indonesia, 6 for the second quarter (April-June) only 493 (99.2 per cent) disbursed funds BOS, while for the third quarter (July-September), only 439 (88.3 per cent) districts/cities, and the fourth quarter (October-December) only 108 (21.7 per cent) districts/cities had entirely distributed BOS.

The School Operational Assistance Program (BOS) assists schools with free education costs for students who cannot afford it and ease the burden on other students to support the achievement of nine-year compulsory primary education. Through this program, the central government funds elementary, junior high and high school schools to help reduce the educational costs that the student's parents must bear. BOS is given to schools to be managed by the provisions set by the central government. The amount of funds for each school is determined based on the number of students (Helnikusdita, 2016)

The management of BOS funds is the school's responsibility; in its implementation, it must refer to the rules set by the government. Some of the problems in the management of BOS funds that became the findings of the inspectorate included the remaining BOS funds that had not been returned to the state treasury, the causes of a shortage of state revenue for the remaining funds, the use of BOS funds that were not by the provisions, the excess use of BOS funds, inaccuracies in the data collection of

recipients of BOS funds which led to an excess distribution of BOS funds. In addition, other problems related to preparing technical guidelines for distributing BOS funds were not by regulations, and several schools needed to be held accountable for using BOS funds.

The use of BOS funds should really be directed at school operations that support the smooth learning process because if the School Operational Assistance (BOS) is not managed correctly, it will lead to distortions in its use; its implementation in the field must also be by proper planning and use as well as regulations. The government sets accountability. In addition, the distortion in the use of the budget also failed to achieve 12-year compulsory education as one of the Ministry of National Education's Strategic Plans to achieve the expected goals. An organization or school must have a high role in utilizing BOS funds so that distortion does not occur in the field. Based on some of the problems above, the researcher is interested in conducting research to analyze the influencing factors of implementing the School Operational Assistance (BOS) funding in overcoming distortions in financing communication for Prabumulih 3 Public Senior High School.

RESEARCH METHODS

In this study using qualitative research with a descriptive approach, this study seeks to describe a symptom, event, or event that is happening now. Descriptive research focuses on actual problems and how they were during direct research on the strategy of school principals in implementing school operational assistance funds (boss) financing in overcoming communication distortions. This type of research is appropriate for the focus and objectives because the author will describe and analyze Prabumulih 3 State Senior High School, South Sumatra Province.

The data collection techniques in this research are interviews, observation and documentation. Moreover, in data analysis using M.B. Miles and A.M Huberman (1984) "we define analysis as consisting of three concrete flows of activity: data reduction, data display, and conclusion drawing or verification" (Miles & Huberman, 1984). This means the analysis consists of three activity stages: data reduction, data display, and drawing conclusions or verification.

RESULTS AND DISCUSSION

Factors influencing the strategy for implementing School Operational Assistance (BOS) financing in overcoming distortions in financing communication

Supporting Factors

Central Government Support

Government support by providing technical guidelines for managing BOS funds and outreach regarding procedures for managing school operational assistance funds from the Education Office.

The government issues regulations governing the use of BOS funds, such as; Regulation of the Minister of Education, Culture, Research and Technology Number 2 of 2022 concerning Technical Guidelines for Management of Operational Assistance Funds for the Implementation of Early Childhood Education, School Operational Assistance, and Operational Assistance for the Implementation of Equivalent Education, Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 6 of 2021 concerning Guidelines Technical Management of Regular School Operational Assistance Funds and Government Regulation of the Republic of Indonesia, Number 48 of 2008 concerning Education Funding.

With the existence of BOS management regulations, there are guidelines for spending BOS funds so that there are no deviations. This government support provides technical guidelines for managing BOS funds and outreach regarding procedures for managing school operational assistance funds from the Education Office.

Local Government Support

Based on the circular, the authors also found that the regional government of South Sumatra Province issued a policy regarding the development of the Tahfidz program in SMA/SMK/SLB, which could then be developed using BOS funds.

The local government supports implementing and managing BOS funds by providing grants to schools through the education office. For support from the local government in providing technical instructions for managing BOS funds through Zoom meetings or Webinars from the Department of Education and information relating to managing BOS funds and issuing technical instructions on how to use BOS funds.

Cooperation and Communication from BOS fund managers, A good form of cooperation from the BOS fund manager with communication is providing information, input suggestions and solutions to the management of the School BOS Fund and, if there are school problems coordinating with BOS Management from the Provincial Education and Education Office to find a solution. Suppose there are obstacles in communication that are built between BOS fund managers.

Obstacle factor

Defrosting time

Delays in the process of disbursing BOS funds are a crucial problem because there has been such a problem as the certainty of time in disbursing BOS funds to anticipate these obstacles, the manager of the BOS funds for Prabumulih 3 Public High School funds from other funds or collaborates with other parties who can provide needs with a debt system or pay off.

BOS funds cannot be used for major repairs. The policy of using school BOS funds cannot be used to carry out significant repairs, so schools still need more space. Furthermore, the school coordinates with the committee and parents of students so that there is agreement and deliberation so that what is lacking can be fulfilled. If other rooms can still be utilized, then the utilization of that room will be optimized.

The BOS funds have not been able to fund all school programs, the School Operational Assistance Fund has not been able to fund all school programs equally, and schools have financing programs that are superior for different other programs to be included in the future budget. In addition, schools can look for other budgets if there are other activities that BOS funds cannot cover.

CONCLUSION

The supporting factors in the management of school operational assistance funds (BOS) are as follows: Support from the Central Government, Support from Regional Governments and Cooperation and communication between managers. While the inhibiting factors in the management of school operational assistance funds (BOS) are as follows; At the time of disbursement, the BOS funds could not be used for major repairs, and the BOS funds had not been able to finance all school programs.

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