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The Control System Of School Operational Assistance Funds (BOS) From The Perspective Of Good Governance

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Abstract

This study aims to analyze the management of the School Operational Assistance Fund (BOS) at Sekolah Dasar Negeri 5 Ampenan, with a focus on the application of the principles of good governance. This research explores how the principles of flexibility, effectiveness and efficiency, accountability, and transparency are implemented in the management of BOS funds. In addition, it also identified challenges faced in the supervision of BOS funds, including a lack of coordination between institutions and unclear procedures. Constraints related to the reporting and disbursement of BOS funds were also a concern in this study. The research method used was qualitative with data collection techniques through interviews, observation, and documentation. The results showed that in general, the principles of good governance have been well implemented in the management of BOS funds at SD Negeri 5 Ampenan. Nevertheless, challenges in supervision and obstacles in reporting and disbursing BOS funds still need to be overcome. Overall, the management of BOS funds at SD Negeri 5 Ampenan contributed positively to the improvement of school quality, especially in terms of fulfilling operational needs and improving the quality of learning.

Keywords: BOS Fund, Good Governance.

INTRODUCTION

The management of BOS funds cannot be separated from the regulations of the Minister of Education and Culture. The rules are regulated through Minister of Education and Culture Regulation Number 2 of 2022 which contains technical guidelines on the

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management of funds to support school operations. (Bos) (Widyastuti et al., 2022). The phenomenon that often occurs in the management of BOS funds is the problem of embezzlement and inefficiency in the management of BOS funds, but the government's goal in this program is the continuity of education in Indonesia. However, sometimes the existing system backfires and is detrimental, creating new problems (Ulum et al., 2022). Explaining that this means that the entire implementation of BOS fund management must be carried out in accordance with the technical guidelines for BOS funds. This means that the entire implementation of BOS Fund management must be based on the instructions of the Minister of Education and Culture, who is in charge of controlling the implementation of BOS Fund management. The Minister of Education Regulation ensures that the management of BOS funds is well organized.

(Nurfadila et al., 2024) Education is a vital need for all humans. BOS is state aid to ensure that students who cannot afford school fees can obtain a proper education. Therefore, an efficient learning process requires complete equipment. When it comes to providing effective support, there is often a gap between communities and service providers. However, supervisory authorities currently have limited powers in their operations. For example, when a school is inspected, you will receive documentation approved by the inspector. The reason why your supervisor handles data poorly is because they don't process or analyze it well and waste a lot of time. Another problem that sometimes arises is the use of BOS data that is not aligned with the implementation of BOS.

BOS (Government Program) in Indonesia increases education funding and improves access and quality of primary schools. The head of the education unit that receives BOS funds must provide an update on the use of these funds. Use of BOS funds. Therefore, institutions must report the use of BOS funds correctly and clearly (Astrid et al., 2023).

The bureaucratic procedure of allocating BOS funds is hampered. 'Provided that the efficiency of digital applications and technological advances are maximized, incidents of fiscal abuse can be avoided during the administration of BOS funds.' In this revised version, I replaced 'Temporary' with 'Provided,' which maintains the concurrent nature of the thought. 'Cases of corruption' becomes 'Lack of supervision can result in certain education personnel misusing BOS funds (Sopian & Asqolani, 2022). An excellent educational institution is characterized by various criteria, including the quality of students and alumni, sufficient and numerous facilities and structures, reliable instructors and educators, and prudent financial management. It cannot be denied that the quality of an

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educational institution is measured by the thoroughness and openness with which it manages its monetary assets. BOS funds are used well and produce good results because they are managed openly. In line with the main objective of the BOS initiative, which is to promote equity and wider availability, the initiative also targets increased excellence. The consequence of this initiative is to improve the quality of learning." 'If the administration of education finance complies with applicable laws and follows the principles of accountability and openness, it will foster community trust and improve school efficiency. 'This highlights the importance of the principles of transparency and accountability. If these guidelines are followed by financial supervisors, schools will strive for good administration, particularly for the prudent use of operational funds within regulatory constraints (Lubis et al., 2024).

The government-organized School Aid Scheme (BOS) seeks to improve academic infrastructure, for example building school buildings and other supporting facilities. Schools, regardless of their official approval, play an important role in improving learning standards. Improving the school environment will help people learn and develop better in their subjects. It is really not safe if the teaching process and knowledge exchange goes well but the infrastructure is not good enough. Measures are being put in place to improve the optimal management of BOP/BOS allocations, which are implemented within community jurisdictions. From data acquisition to dissemination, various groups of supervisors observe the monitoring of the Biomass Output/Autility Streams to ensure that they are effective and fit for purpose. Schools should outline what elements are currently lacking and what is really needed before sharing resource distribution plans. s would adjust the text to, "This is designed to prevent BOP/BOS funds from being used for unnecessary tasks." As a learner, when given a sentence to change, it is important to keep the meaning while simplifying the language to make it easier to understand. In the sentence, 'This is intended to prevent BOP/BOS. This initiative seeks to expand the implementation of the nine-year compulsory education and expand learning opportunities for populations that previously experienced limited availability of education, thereby increasing people's access to excellent educational experiences. In this regard, we therefore aim to advance education. It will be increasingly difficult for economically disadvantaged groups to finance education, potentially exacerbating the challenges of meeting the nine-year compulsory basic education framework provisions and will be implemented judiciously, honestly, and effectively to improve academic achievement. If measures such as recognizing, openness, and involving everyone are done well, then

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money to help with school operations will be given in a fair and prudent manner " (Rachman, Adytira, 2022).

'good governance' equals good governance, effective administration, and public stewardship. By 'superior public management' is meant the idea of running a clean, fair, and efficient government. Good governance does not only mean the idea of supervising government, but it is also a collection of thoughts and principles to govern the design of relations between government bodies, private enterprises, and civil society. One of the efforts to realize good governance is bureaucratic reform. Bureaucracy is a well-organized group. It has the right place and method. Authority based on position and work, helps people and feels like one big team. A rich company is separate from one's money. Company goods are not for personal use. Transition from outside supervision. Progress towards effective governance can only be achieved if the roles of the three main pillars – the public sector, the commercial sector and civil society-are aligned. All three have their own roles. The administrative, executive, and judicial bodies have the mandate to design and establish a political and legal environment that supports other government functions. Private companies play a role in creating jobs and income. Communities play a role in creating jobs and income. economic and political interaction. These components are expected to run in harmony with the principles and ethics associated with effective leadership and administration (Mursalim et al., 2019).

LITERATURE REVIEW

Previous Research

Aviani Widyastuti, Winda Oktamelinia Titong, Ihyaul Ulum, (2022) The purpose of this study was to examine the effect of good governance and performance-based budgeting on the management of BOS funds by using HR capabilities as an intervening variable. Good corporate governance has a positive and significant influence on the management of BOS funds. In carrying out BOS financial management, schools have the obligation to provide useful information for users of the financial data that is being assessed for accountability in order to facilitate better BOS financial management. Performance-based budgeting has a negative impact on the management of BOS funds. The better performance-based budgeting is implemented, the less effort is required to manage BOS funds and the less effort is required to implement controls. (Widyastuti et al., 2022)

Sriyono, Farah Maulidiah, (2021) The purpose of this research is to reveal the management of BOS funds in realizing good school management at SD Muhammadiyah.

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The targets of this study were principals, BOS treasurers, teachers, parents, and the Ministry of Education. The survey results show that the management of School Operational Support Funds (BOS) is not yet accountable, transparent, effective and efficient, and good school management practices are not maximized. Transparency, accountability, and effectiveness of fund management require continuous improvement in effectiveness and efficiency. The practical implications of this research are useful for muhammadiyah elementary schools that need to improve their school management to improve performance, especially in the management of BOS funds (Sriyono, 2021).

Dwi Nita Handayani, Eva Herianti, Andry Priharta, (2022) Dwi Nita Handayani, Eva Herianti, Andry Priharta, (2022) The purpose of this study was to determine whether the principles of good governance, active Fraudchecking, and whistleblowing system affect the prevention of fraud in the management of school administrative assistance, namely to assess. BOS (Empirical Study of State Secondary Schools in Kudus Regency). The principle of good governance is proven to have a positive and significant effect on the prevention of fraud in the management of school operational funds. This is because good governance principles have an important relationship with transparency, accountability, responsibility, independence and fraud prevention. Fairness can reduce the incidence of fraud. These results are in accordance with the research hypothesis which states that the principles of good corporate governance have a positive and significant effect on fraud prevention (Handayani et al., 2024).

Operational Support Fund (BOS)

Definition of School Operational Support Fund

School Operational Assistance Funds, hereinafter referred to as BOS Funds, are funds whose use is primarily intended for expenditures other than personnel expenditures at primary and secondary education institutions in the context of implementing compulsory education programs, and include other financial funds as follows: activities: It is also possible. Provisions of laws and regulations. Regular BOS funds are BOS funds that are allocated to fulfill the operational cost needs of all students in primary and secondary education units. The distribution of Regular BOS Funds is conducted in stages with the following stipulations: a. the distribution of stage I is conducted after schools submit a report on the use of Regular BOS Funds stage II of the previous year; b. the distribution of stage II is conducted after schools submit a report on the use of Regular BOS Funds stage III of the previous year; and c. the distribution of stage III is conducted after schools submit a report on stage I of the current fiscal year. (2) The distribution of

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Regular BOS Funds as referred to in paragraph (1) is in accordance with the provisions of the ministerial regulation that organizes government affairs in the financial sector regarding the distribution of non-physical special allocation funds (Menteri Pendidikan dan Kebudayaan RI, 2021).

Operational Assistance Fund Management

The management and reporting of the use of Regular BOS Funds are conducted by schools and Regional Governments The procedures for the management and reporting of Regular BOS Funds by schools are set out in Appendix I which is an inseparable part of this Ministerial Regulation. In carrying out the duties and responsibilities as referred to in Article 40, the head of the Education Unit receiving BOS Funds forms a school BOS team consisting of: the school principal as the person in charge, the school treasurer, and members. The members as referred to in paragraph (2) letter c consist of: 1 (one) person from the teachers' element, 1 (one) person from the School Committee element, and 1 (one) person from the parents/guardians of students outside the School Committee, who are selected by the school principal and School Committee by considering credibility and having no conflict of interest (Peraturan Kementerian Pendidikan, 2022).

Target of School Operational Support

The amount of the Regular BOS Fund allocation is calculated based on the amount of each region's cost unit multiplied by the number of students. The unit cost of each region as referred to in paragraph (1) is determined by the Minister. The number of Learners as referred to in paragraph (1) is calculated based on data on the number of Learners who have NISN (Menteri Pendidikan dan Kebudayaan RI, 2021).

Components and Restrictions on Use of Funds

Article 9 (1) Regular BOS funds received by Schools are used to finance the operational implementation of education at Schools. (2) The operational implementation of education in Schools as referred to in paragraph (1) is carried out to finance: a. admission of new students; b. library development; c. learning and extracurricular activities; d. learning assessment/evaluation activities; e. administration of school activities; f. professional development of teachers and education personnel; g. power and service subscriptions; h. maintenance of School facilities and infrastructure; i. provision of learning multi-media tools; j. organization of special job exchanges, industrial work

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practices or field work practices in the country, monitoring of provision of multi-media learning tools; j. organizing special job exchanges, industrial work practices or field work practices in the country, job monitoring, teacher apprenticeships, and first party professional certification bodies; k. organizing expertise competency test activities, expertise competency certification and competency tests for international standard English language skills and other foreign languages for the final class of SMK or SMALB; and/or l. payment of honorarium. (3) Payment of honorarium as referred to in paragraph (2) letter l can only be used at a maximum of 50% (fifty percent) of the total allocation of Regular BOS funds received by Schools. (Menteri Pendidikan dan Kebudayaan RI, 2020).

The duties and responsibilities of the BOS School team are as follows: a. filling in and updating school data completely and validly into Dapodik in accordance with the real conditions at school; b. being absolutely responsible for the results of the school data entered in Dapodik; c. preparing RKAS referring to the principles of effectiveness, efficiency, accountability, and transparency in the management of Regular BOS Funds; d. inputting RKAS into the system provided by the Ministry; e. fulfill the provisions of effectiveness, efficiency, accountability, and transparency in the management and use of Regular BOS Funds; f. administer the accountability for the use of Regular BOS Funds in a complete manner, as well as compile and submit reports on the use of Regular BOS Funds in accordance with the provisions of laws and regulations; g. confirm that the funds have been received. confirm that the funds have been received through the bos.kemdikbud.go.id website; h. submit reports on the realization of the use of Regular BOS Funds through the bos.kemdikbud.go.id website; i. be formally and materially responsible for the use of Regular BOS Funds received; j. be willing to be audited by an institution that has the authority to conduct audits in accordance with the provisions of laws and regulations on all funds managed by schools, both those originating from Regular BOS Funds and from other sources; and k. provide services and handle community complaints (Menteri Pendidikan dan Kebudayaan RI, 2020).

Good Governance

(Kurnia Ulfah Fadhilah et al., 2023) Good governance is the application of economic, political and administrative sovereignty in the management of accounting activities. In essence, these controls are aimed at ensuring the effectiveness of the processes, systems and controls in place. Good governance also entails actions that

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adhere to guidelines and ensure the long-term sustainability of organizational relationships.

Proper good governance is also important for non-profit organizations. While many organizations, both in the public and private sectors, are vying for greater accountability, the demand for efficient management and accountability is not as strong. The demand for transparency and accountability from charitable organizations comes from the donors who provide the financial resources. The implementation of effective administrative rules in charitable entities will improve fiscal control in the entity's procedures. Efficient administration requires a change in mindset and behavior in all areas of society, ensuring transparency, responsibility, and proper financial control, thereby encouraging increased community and economic engagement. This shows the importance of legislation in the industry, improving organizational efficiency. Good governance means a government that is open, fair, and runs according to principles that are right for civil society (Meinarti et al., 2024).

METHODOLOGY

This research used a descriptive qualitative method by seeking information directly at Elementary School (SD) 5 Ampenan. The descriptive qualitative approach, which aims to describe and understand the phenomenon of managing the School Operational Assistance Fund (BOS) at SD 5 Ampenan in depth. This approach allows researchers to explore the experiences, views and practices of stakeholders in the school. Sources of data included the school principal, BOS treasurer, and teachers at SD 5 Ampenan. Documents related to the report on the use of BOS funds, the school budget activity plan (RKAS), and other relevant documents. Informants were selected using a purposive sampling technique, where the researcher selected individuals who had knowledge and experience relevant to the management of BOS funds. The criteria for selecting informants included their position in the school and their involvement in the management of BOS funds, the informant was Mr. Budi as the manager of BOS funds. The theoretical framework used in this study is the principles of good governance, which include transparency, accountability, effectiveness, efficiency, and participation. This framework helped the researcher in analyzing and describing the practice of BOS fund management in schools. This research was conducted at Elementary School (SD) 5 Ampenan. Elementary School (SD) 5 Ampenan is located at Jl. Saleh Sungkar No. 60, Ampenan Utara, Ampenan sub-district, Mataram city, West Nusa Tenggara. 83511. This research was conducted in January 2025. The results of data collection can be obtained by

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researchers through interviews, observation, and documentation. By using data analysis techniques, namely processing data, data reduction, informative descriptions.

RESULTS AND DISCUSSION

Based on the acquisition of data and information from observations, interviews, and documentation, the following discussion of research results is obtained:

Implementation of the Flexibility Principle

The implementation of the principle of flexibility in controlling BOS funds at SD 5 Ampenan school needs, school budget activities are in accordance, and the planning and causes of inspectorate findings are not yet in accordance, this is reinforced by the results of research, data and information obtained.

According to Mr. Budi, the use of BOS funds is in accordance with the needs of the school because the budgeting is through the ARKAS application and must be appropriate if it is not appropriate, it cannot be approved. In planning school activities, it has also been appropriate. And these planning and implementation activities must be in accordance. The inspectorate's findings are usually that there are some naughty ones, the planning and the inspectorate's findings are not in accordance, which causes the inspectorate's findings and it is not in accordance with the SSH usually, we have an SSH from headquarters to pay for the application from the agency.

Application of the Principles of Effectiveness and Efficiency

The application of the principles of effectiveness and efficiency in the control of BOS funds was appropriate. The management of BOS funds in the schools interviewed had shown good efforts in applying the principles of effectiveness and efficiency.

According to Mr. Budi, the accountability mechanism in the school budget activity plan is that usually we have to have an order letter, if we shop at SIP, we have to have a note, receipts, handover minutes and receipts that we make. Planning is not optimal, usually there is a lack of budget and this planning usually has to be completed before the start of the planned budget year, such as yesterday I planned the 2025 one in October 2024 so we need it according to the running time because yesterday we did not know how much BOS funds we would get. Calculating the achievement of BOS funds, it is already in the SIPLAH itself, already in the partners. Calculating the details of this expenditure is in the ARKAS, we can't detail what is needed, it's all in the ARKAS.

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Implementation of the Accountability Principle

The accountability mechanism for BOS funds that was applied in the interviewed schools was quite good. The existence of SPTJM, periodic reporting, and the reconciliation process showed the school's commitment to maintaining accountability in the use of BOS funds.

According to Mr. Budi, this accountability must exist, because there the principal as the person in charge must fill in the SPTJM, he must sign the SPTJM. The SPTJM is monthly, quarterly, semi-annually and annually. We submit this accountability report to the office every quarter. We carry out the accountability reporting through the SPJ agency, we bring it to the agency, it's called reconciliation, later we will check what is missing from the agency and we are asked to complete it. The ARKAS accountability report is the same but the difference is the application.

Application of the Principle of Transparency

The BOS fund management model implemented in the interviewed schools was very interesting because it involved all school components in decision-making. The active involvement of teachers in the process of planning and implementing activities is expected to increase the effectiveness and efficiency of the use and transparency of BOS funds.

According to Mr. Budi, all teachers are involved in the management of the BOS funds because in the preparation of the ARKAS, we involve the teachers, what is our request, and then there are extracurricular coaches and heads of study groups, all of whom are involved here, as well as external elements, such as student guardians and leaders. If this transparency seems to have been, if I say yes, it is very transparent, because we use the ARKAS application with these friends, it is one account, but usually I print out usually there are 4 ARKAS that we show the implementation. The decision-making process, our decision-making process involves all teachers.

Productivity of BOS Fund Supervision

According to Mr. Budi, the supervision target is somewhat lacking, if for me it is still lacking because sometimes I consult with the agency and the inspectorate differently, the inspectorate sometimes says it is permissible from the agency it is not permissible, then if the agency says it is permissible the inspectorate is not permissible so it seems that this is not in sync, especially this supervision, so that there is a place for us to consult that is indeed correct, it is not to blame, if the agency says it is not permissible the inspectorate

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says it is permissible, we cannot implement it because the agency says it is not permissible, especially those who inspect them.

Weaknesses in the existing oversight system, particularly the lack of inter-agency coordination and unclear procedures, have caused the public to experience difficulties and inconvenience in handling official business. To overcome these problems, a concerted effort is needed from all parties to improve cooperation, simplify procedures, and increase transparency in public services. Thus, it is hoped that the quality of public services can be improved and the public can obtain legal certainty and ease in accessing government services.The absence of inter-agency cooperation in implementing regulations leads to ambiguous consultation procedures, causing the public to often be confused and annoyed when managing official affairs.

Adaptability of BOS Fund Supervision

According to Mr. Budi, the supervision that must be faced by the challenges of the work environment both internally and externally, if it is about supervision, I don't think there is a problem because if it is supervised, our work is not complicated, we work with the operator and the treasurer if they deviate from ARKAS, it is difficult. The adaptability is that sometimes in ARKAS the description of activities often changes, for example, from the barjas asset, it often changes.

Mr. Budi's statement shows that although supervision is important, the implementation of supervision is also faced with various challenges, especially related to the dynamics of regulations and procedures. Therefore, schools need to have an effective mechanism to overcome these challenges and ensure that the management of BOS funds continues to run in accordance with the regulations. Overall, Mr. Budi's statement provided a comprehensive picture of the importance of supervision in the management of BOS funds, as well as the challenges faced in practice.

Job Satisfaction of BOS Fund Supervision

According to Mr. Budi, what makes him dissatisfied is the complicated work of reporting and planning. The reporting is complicated, sometimes we have to work overtime, especially if we are honorarium workers who are not paid much.

Overall, Mr. Budi feels that his job is unfair and does not provide adequate satisfaction. He feels that the high workload and low rewards are not balanced.

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Resource Search for BOS Fund Supervision

According to Mr. Budi, the resources in the supervision of the management of BOS funds are quite effective because the BPK, the inspectorate and the school committee are quite inactive, so we only ensure that the planning in the data is rarely active, and the implementation and activities are rare. The readiness of the responsible parties who receive the school operational assistance funds, we are just ready.

Despite some weaknesses, Pak Budi is generally satisfied with the existing supervision system. However, to improve the effectiveness of supervision, efforts need to be made to increase the activeness of the School Committee, complete planning data, and expand the scope of supervision not only to the implementation of activities, but also to the planning and evaluation stages.

Stakeholder engagement relationship and BOS Fund Management Accountability

According to Mr. Budi, the principal conveyed and reported on finances related to school admissions and expenses, yes, we must submit the report, the principal but through reconciliation.

Mr. Budi's statement highlighted the importance of accountability and transparency in school financial management. Through the reconciliation process, schools can ensure that all financial transactions have been recorded correctly and in accordance with applicable rules. It also shows the school's commitment to provide accurate information to relevant parties.

Utilization and reporting of BOS funds

According to Mr. Budi, the utilization and reporting of BOS funds are in accordance with the technical guidelines, it is appropriate, according to the technical guidelines, we do not dare to deviate from the technical guidelines.

Mr.Budi's statement shows that the school already has a good BOS fund management system. However, it is important to conduct periodic evaluations to ensure that the system remains relevant and effective in achieving the intended use of BOS funds.

Managing BOS funds to improve school quality

According to Mr. Budi, managing according to the technical guidelines, we manage this BOS fund according to the needs of schools and Students, Students need it like for

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example we have PPDB, new student admissions, we have anti-bullying applications there for students, for extracurriculars for students as well.

Mr. Budi's statement shows that the school has successfully integrated the use of BOS funds with programs that have a direct impact on improving the quality of education and student welfare. This shows that the school has a good understanding of the purpose of the BOS fund and is committed to using it effectively. Overall, Mr. Budi's statement gives a positive picture of the management of BOS funds in schools. The school not only simply meets administrative requirements, but also strives to provide tangible benefits to students.

Reporting

According to Mr. Budi, the obstacles in disbursing BOS funds are the obstacles the report already exists, the SPJ (letter of responsibility) exists, we can take the recon, I think the obstacles are not too many.

Mr. Budi's statement shows that the school already has a good BOS fund management system. However, it is important to continue to evaluate and improve so that the process of disbursing BOS funds can run more smoothly and effectively.

Overall, Mr. Budi's statement gives a positive picture of the management of BOS funds at his school. However, it is worth remembering that each school has a unique situation, so it is necessary to carry out further analysis to find out if these conclusions can be generalized to other schools.

CONCLUSION

Based on the results of research and discussion, it can be concluded that:

1. The implementation of good governance principles such as flexibility, effectiveness and efficiency, accountability, and transparency in the management of BOS funds at SD Negeri 5 Ampenan has been running well.
2. The supervision of BOS funds at the school still faces some challenges, mainly related to inter-agency coordination and unclear procedures.
3. There are some constraints related to the reporting and disbursement of BOS funds, although in general they are not very significant.
4. BOS fund management at SD Negeri 5 Ampenan has made a positive contribution to improving school quality, especially in terms of Meeting School operational needs and improving the quality of learning.

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SUGGESTION

1. Improve coordination between agencies: local and central governments need to improve coordination between agencies regarding the supervision of BOS funds to avoid overlap and confusion in the interpretation of rules.
2. Clarify supervision procedures: BOS fund supervision procedures need to be clarified and simplified so as not to cause confusion and obstacles for the school.
3. Improving reporting and disbursement efficiency: the BOS reporting and disbursement system needs to be evaluated and its efficiency improved so that it does not burden the school.
4. Optimizing the role of the School Committee: the School Committee needs to optimize its role in the supervision of BOS funds, not only at the planning stage, but also at the implementation and evaluation stage.
5. Conducting periodic evaluations: the management of BOS funds needs to be evaluated periodically to ensure that the existing system remains relevant and effective in achieving the intended use of BOS funds.

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