

## EFFECTIVENESS OF GUTTER FUND-BASED BOS FUNDS UTILIZATION AT PUBLIC ELEMENTARY SCHOOL 2 BUDIASIH

Eneng Eva Sundari<sup>1\*</sup>, Risbon Sianturi<sup>2</sup>, Sophia Choirotul Husniyyah<sup>3</sup>, Dian Sudiana<sup>4</sup>,  
Nisa' UI<sup>5</sup>

<sup>1,2,3,4,5</sup>Universitas Pendidikan Indonesia

<sup>1</sup>enengevaenes@gmail.com

### Abstract

*Finances in an educational unit must be properly managed. It is important to participate in contributing to school funds so that the funds received function effectively and efficiently. The use of BOS or funds needs to be based on agreements and conclusions with the managers of these BOS funds, teachers and school institutions. Based on the results of the agreement, it is submitted in the form of written minutes of the meeting and signed by all meeting participants. In fact there were several obstacles that occurred including the ineffectiveness of school financial management, no staff who were proficient in managing school finances, delays in the disbursement of BOS funds. The purpose of this study was to describe the effectiveness of the use of BOS funds at SDN 2 Budiasih. The method used in this research is qualitative, with a field case study research design with descriptive-analytic characteristics. In collecting data using techniques for collecting this data will use, by way of interviews, documentation and observation. The results obtained from this study are that there is often a delay in the allocation of funds at SD Negeri 2 Budiasih which has an impact on learning activities at the school. If there is a delay in the distribution of school operational funds, the school's needs will become more difficult. Evaluation must be carried out so that school operational assistance funds are distributed on time with the right calculation in achieving all school activities and needs so that school operational activities run well and do not interfere with the school program that has been planned.*

**Keywords:** *management; finance; BOS funds*

### Abstract

Finansial di salah satu satuan pendidikan harus ditata dengan baik. Penting untuk ikut serta memberikan kontribusi dana sekolah agar dana yang diterima berfungsi selaku efektif dan efisien. Penggunaan BOS atau dana perlu berlandaskan persetujuan serta kesimpulan bersama pengelola dalam dana BOS ini, pihak guru serta lembaga sekolah. Berdasarkan hasil persetujuan disampaikan pada bentuk risalah rapat tertulis serta di tanda tangani seluruh peserta rapat. Penelitian ini merupakan jenis metode kualitatif akan memerlukan desain terhadap penelitian studi kasus lapangan dengan berkarakter deskriptif-analitik. Pada pengambilan data menggunakan teknik terhadap pengumpulan data ini akan menggunakan, dengan cara wawancara, dokumentasi serta observasi. Inilah dapat ditunjukkan oleh hasil pada penelitian ini dengan menunjukkan bahwa seringkali terjadi keterlambatan alokasi dana di SD Negeri 2 Budiasih berdampak pada kegiatan pembelajaran di sekolah tersebut. Jika terjadi keterlambatan penyaluran dana operasional sekolah, kebutuhan sekolah menjadi lebih sulit. Evaluasi harus dilakukan agar dana bantuan operasional sekolah tersalurkan tepat waktu dengan perhitungan yang tepat dalam mencapai semua kegiatan dan kebutuhan sekolah.

**Keyword :** manajemen; keuangan; dana BOS

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### Introduction

Management is a competency that must be possessed by everyone in managing their lives. Lusardi et al (2019) stated that management or leadership is the science of the art and

capability of directing processes effectively and efficiently through the use of human resources and other resources in obtaining certain targets both in organizations and in politics and education.

Management in education is a process of managing education in which a manager or leader formulates, organizes, conducts, and evaluates events that have been designed to achieve common goals (Rahmi, 2019). One component in education management that is very important in educational units is financial management. For the current education unit level, it has been regulated up to the secondary school level because according to the compulsory education law issued by the government, it is obligated to ensure continuity and provide educational services to the community. One of the financial management in schools is the School Operational Assistance (BOS) provided by the government. BOS is a government program which is basically to provide funding for non-personnel costs for basic education units as implementers of the compulsory education program” (Kemendikbud, 2015: 2). In other words, BOS funds are assistance provided by the government to schools in order to assist students with operational costs in obtaining education at school. The target of this program is for underprivileged students, the selection of students must be on target that meets the indicators of underprivileged communities. (Alatas, Banerjee, Hanna, Olken, & Tobias, 2012; Coady, Grosh, & Hoddinott, 2004; De Wachter & Galiani, 2006; Ma'sum & Wajdi, 2018). The purpose of this school operational assistance is to pressure the improvement of quality, relevance, competitiveness, governance, accountability and public image. (Supriyadi, 2010).

This operational assistance must of course be managed very well and transparently so as to minimize problems or obstacles that can hinder the process of continuing educational activities in schools. Trisandi and Ahmad (2019) convey the importance of managing school finances so that the funds received can reach them effectively and efficiently. In addition, Ismail and Sumaila (2020) state that the use of BOS funds must be based on obtaining new words and joint conclusions within the school BOS management team, the education board and the school board. Based on the results of the agreement sent, it should be recorded as information on conference issues and signed for all conference members.

Noor and monita (2021) explained that indicators of good stewardship are planning, use, reporting, and accountability for the use of BOS funds. Then, Purwari (2020) explains that in planning the use of BOS funds the most important thing is to carry out the RAPBS. The use of BOS funds can apply from the RAPBS on ready-to-use BOS funds. The use of BOS funds must be related to the RAPBS which is planned and coordinated with the RAPBS in the big budget and big budget.

But in reality, current BOS financial management is still ineffective, disbursement of BOS itself is often delayed, there are no administrative staff at schools, there is a lack of training for school principals in financial management, so they do not have knowledge and skills in accounting and taxation (son, 2022 ). This has caused delays in the implementation of school programs including the need for learning processes, including procurement of additional books, provision of ATK, as well as in MIPA, O2SN, PLS2N, Pasanggiri, etc. In this regard, Syahbudin (2020) emphasizes that the delay in the disbursement of BOS will affect the quality of education which will impact on the achievement of targets for education contained in Law no. 20 of 2003.

Mismanagement of school funds is largely due to principals and school agency managers in many schools who do not have good working relationships with stakeholders and lack the necessary financial skills, more specifically in urban and rural schools . (Aina, 2020).

This of course must be taken seriously to minimize obstacles in financial management, every component in schools starting from the school principal must synergize well and establish good communication relations with stakeholders in educational institutions such as the education office. Meanwhile, managing BOS funds requires technical experts because the funds being managed are quite large and involve the interests of many people (Syamsir, 2018). Based on the preliminary results that have been carried out, it was found that when BOS funds experienced delays in the disbursement of many programs.

### Research Methods

Method to research to be held is type qualitative what he needs design study studies case field with character descriptive-analytic. According view Cresswell (2015), information analytical descriptive is extracted information, such as observation, interview, taking picture, analysis documents, notes in the field collected by researchers place location research which is not served use shapes and numbers. As for the grid instrument used as following:

**Table 1.** Instrument Grille

Variable	Indicator	Source
Managing director inside main asset management	Problems experienced by schools and solutions while managing BOS funds	Leader School and treasurer

The source of this research data is direct question and answer with the subject of the informant research is leader institution that is principal and need it official documents will be accepted by the institution document education maintenance source Power school (SDS). In purposeful research sources to institution head education and BOS treasurer. Acquired technique \_ in data collection will be used in research in the form of interviews and documentation , in research carried out there is interview technique is intended to collect data by asking questions and answers to the school principal and treasurer regarding the management of main funds and collection and rescue , meanwhile technique documentation is used For create results monumental designs and works for management of BOS funds and processing of effluent funds .

Analysis technique against research covers data is reduction , shaped data presentation as well as verified data . After That so will tested validity for use in research is an initial triangulation source. Triangulation is source main comparison level reliability information from various source . Comparing the observations from the interviews comparing the results of the interview data are available using documents that are ready ( Sugiyono, 2015) to do triangulation use created sources \_ in research , with comparison interview , content document related as well as observation , the main informant against research is leader institution education (KS) , BOS treasurer, parties teacher too party support committee institution education to get on the document as well as outlook related maintenance on BOS assets in SD Country 2 Budiasih originate .

### Results and Discussion

To find out the constraints and solutions for managing education financing, the analysis process was carried out by interviewing school principals. One of the indicators that became the main topic in the interview process, namely aspects of problems in BOS financial management/management in schools, is as follows:

Researcher:

"What factors hindered the late disbursement of BOS funds?"

Headmaster:

"Certainly the implementation of the BOS funds at SD Negeri 2 Budiasih cannot be separated from the factors which are obstacles related to delays in the disbursement of BOS funds and the complexity of preparing reports on the use of BOS funds, as well as the supporting components.

The management of BOS funds is the ability of school principals and teachers who are appointed as boss managers and are supported by financial administration staff who must be able to understand the fields of accounting to taxation, because the management of BOS funds cannot be separated from this, so that the preparation of reports becomes more complete. , transparent and accountable. The central role of the school principal is an important factor in managing school finances. Recognizing the need for efficient and equitable application of school financial resources, the important role played by school principals in this effort (Pang, 2007).

The delay in allocating BOS funds for needs became difficult. Evaluation is needed so that these funds can be distributed according to schedule so that all the functions and wishes of educational institutions can be accelerated." said the headmaster. It is important to evaluate every financial management in schools so as not to repeat all the problems, especially in the management and delays in the disbursement of BOS funds. The management of school financial funds must be carried out under the leadership of a school principal who has knowledge of BOS management, so that one solution is to periodically hold BOS management training. In accordance with the results of research (Aini, 2020) that relevant stakeholders involved in school financial management receive ongoing training from the Basic Education Office, to empower and support school principals so they can carry out their financial functions effectively.

Furthermore, each of these components is interrelated if without these two things, the management of BOS funds cannot proceed properly from time to time." Furthermore, from the constraints on the late disbursement of BOS funds, the school principal conveyed:

"The obstacles include the distribution of funds which are often delayed at SD Negeri 2 Budiasih, in the last 2 years there have been changes to the BOS funds when disbursement was initially once every three months or can be called perulin and now it is once every four months or claimed quarterly. The amount of BOS funds received by SDN Dua Budiasih, namely Rp. 29,700,000 according to the number of students at this time. The normal disbursement time is for the first quarter of January, February, March, April, it should be disbursed in January for operational expenses for the next four months and this will be in February, the second or third week 3 while the funding must be completed on time as well as during the second quarter of April, May, June, July disbursement at the end of May Disbursement money is now being paid for bailout funds for the previous quarter and this affects learning activities in schools".

Based on the explanation of the constraints on disbursing the boss, then the school principal explained that in running schools that apply for grants or loans, the solution to be obtained is to handle the allocation of educational institution funds which are often delayed, and grants allow schools to continue activities planned based on the results in the meetings held. consensus in this RKAS report. Urgent funds for facilitation and RKAS which will be reported can be implemented in such a way that the learning process in educational institutions is not disturbed. In line with what was conveyed by Sudana et al (2021) that BOS funds are central to the realization of school programs, where BOS funds themselves are the main source of funding owned by schools so serious management is needed in order to achieve the school programs that have been planned.

The management of BOS in optimizing the learning process needs to be considered accurately by various parties, always the policy makers. based on Permendikbud No. 6 of 2021 it is explained that the BOS fund is a fund that mainly finances the expenditure of materials for elementary and middle school units to become the bearers of compulsory education programs and allows them to finance various other activities in sync with the law. According to Rubiyanti and Ismanto (2020) revealed that in the management of BOS funds it is necessary to be careful in planning and spending in order to prioritize something more crucial, such as honorary teacher salaries, provision of additional books, and supporting facilities. In its implementation, BOS funds often experienced delays which resulted in delays as if meeting the needs and school activities, both learning and educational development at the school. To overcome this, Alfiani (2021) states that a solution that can be used is to provide school bailout funds so that operations can run smoothly.

In addition, the school principal also explained that operational cost allowances for educational institutions must be collected by the treasurer and the administration of educational institutions, educational institution operational cost grants are used after BOS funds are disbursed. If payment is delayed, the receipt of BOS funds will also be delayed. So the educational institution is looking for support for funds so that the educational institution runs according to the desired expectations. explained that BOS funds are central to the realization of school programs, where BOS funds themselves are the main source of financing owned by schools so that serious management is needed in order to achieve the school programs that have been planned (Sudana et al, 2021).

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## **Conclusion**

Based on the results of the research and discussion, it was concluded that from data collection through interviews conducted and other supporting documentation, it was found that the obstacle faced by SD Negeri 2 Budiasih in managing BOS funds was the distribution stage of BOS funds, which was related to delays in BOS funds and withdrawal of BOS funds due to delays in distribution and managing the preparation of BOS fund management reports. The solution to the constraints on managing BOS funds is that there is a distribution within educational institutions that must save funds which will cover the lack of funds so that BOS funds can be disbursed and to support the management of preparing BOS fund management reports, regular training is needed for school principals, teachers, or administrative staff so that master the knowledge and skills of financial management in schools.

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