



Understanding Management in the Management of School Operational AID

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Abstrak

Penelitian ini bertujuan untuk menjelaskan pemahaman manajemen pengelolaan dana Bantuan Operasional Sekolah. Penelitian ini merupakan penelitian kualitatif dengan menggunakan metode deskriptif. Wawancara, dokumentasi dan observasi sebagai pengumpulan data. Analisis data yang dipakai di antaranya adalah pengumpulan data, reduksi data, penyajian data, verifikasi data dan kesimpulan akhir. Hasil penelitian menunjukkan: (1) Perencanaan program dilakukan pada setiap awal tahun ajaran baru yang dilakukan oleh tim keuangan sekolah dengan melibatkan guru, komite, dan orang tua murid melalui rapat dan hasil kesepakatan diprogramkan dalam RKAS yang berpedoman pada 8 SNP, menentukan skala prioritas dan analisis jumlah dana yang tersedia, (2) Pelaksanaan program diawali dengan melaksanakan koordinasi dan sosialisasi dengan berbagai pihak. Program dilaksanakan sesuai dengan perencanaan dan berpedoman pada Juknis dana BOS yang diedarkan oleh Dinas Pendidikan Kota Banda Aceh, (3) Pengawasan dilakukan secara bersama-sama oleh guru, komite, kepala sekolah, tim BOS sekolah, BOS Kota dan tim BOS propinsi serta inspektorat setiap tiga bulan sekali atau empat kali dalam setahun..

Kata Kunci: *Manajemen.*

Abstract

This research aims to explain the management understanding of School Operational Assistance funds. This research is qualitative research using descriptive methods. Interviews, documentation and observation as data collection. Data analysis used includes data collection, data reduction, data presentation, data verification and final conclusions. The research results show: (1) Program planning is carried out at the beginning of each new school year by the school finance team by involving teachers, committees and parents through meetings and the results of agreements programmed in the RKAS which are guided by 8 SNPs, determining the priority scale and analysis of the amount of funds available, (2) Program implementation begins with coordination and outreach with various parties. The program is carried out in accordance with planning and is guided by the Technical Guidelines for BOS funds approved by the Banda Aceh City Education Office, (3) Supervision is carried out jointly by teachers, committees, school principals, school BOS teams, City BOS and provincial BOS teams as well as each inspectorate. once three months or four times a year.

Keywords: *Management.*

Introduction

Education is seen as a means of improving the quality of a nation's human resources. The development of a nation includes physical development and non-physical development. Non-physical development policies in the form of human resource development through the field of education. In the short term, education is prioritized on increasing community access to basic education for more than 9 years and providing greater access to community groups who have previously been less able to access basic education services. The BOS program is the government's effort to make the Nine Year Basic Education Fair a success which concerns education financing in Indonesia (Harapan & Fitria, 2020). One thing that cannot be ignored in achieving the educational goals of a nation is the role of the state in providing educational costs. Education costs are an important aspect in achieving educational goals (Suandi, 2019). These education costs will be used to finance all educational costs. One of the main problems in financing education is how to meet the investment, operational and personal needs of schools and how to protect the community, especially people who are unable to fight for their right to get a good, decent education (Sjioen et al., 2020).

Education financing is one of the key factors and cannot be ignored in school administration and cannot be ignored in any educational process. The quality of education is influenced by the size of the costs for different levels of education (Hidayat et al., 2019). This opinion shows that finance is a resource that directly influences effectiveness and efficiency in education management. One form of the government's seriousness in overcoming education financing problems in Indonesia is by establishing a School Operational Assistance (BOS) funding program (Jeklin et al., 2016). In Permendiknas Number 69 of 2009 concerning Financing Standards it is stipulated that BOS is

a government program which is basically to provide funding for non-personnel operating costs for basic education units as implementers of the compulsory education program (Hanifah et al., 2022). The BOS funding program aims to waive fees for all students and ease the burden on society regarding education financing in order to realize the dreams of the nation's children (Fitri, 2019).

Financing management is an important part of education management. Because almost all educational activities require a budget and management must be carried out professionally (Ismail & Sumaila, 2020). Basically, the entire process in education management leads to fulfilling the quality or quality of education. Likewise with education financing, which determines the quality of an institution education, in addition to other factors that support achievement educational goals (Fahidatul Ade Saputra et al., 2021). 1 Thus, financing should be managed well and utilized to support the achievement of predetermined goals, 2 because financing is an important resource in education. 3 On the other hand, education financing programs can encourage behavior change (Rahayuningsih, 2021).

Factors that influence the success of the BOS program are the management of funds and resources in the BOS program. The importance of good management of BOS funds will help achieve the goals of the BOS program effectively and efficiently. Good management of BOS funds is a school's success in managing BOS funds, through a systematic collaborative process starting from planning, implementation, to evaluation.

Method

This research uses a descriptive qualitative approach. Interviews, documentation and observation as data collection. The population involves the Principal. Deputy principal, treasurer,

teachers, committee and students. This research was reprocessed by the author using a literature study approach. The research began in early August 2023. This research aims to provide understanding to school principals in managing BOS funds, so that BOS funds can be used according to their needs. Data collection was carried out by looking for sources related to the research title, sourced from journals, articles, books, etc.

In this research, there were schools that were used as objects, namely, SMP Muhammadiyah 1 Purwokerto, SMP Negeri Banda Aceh, and Madrasah Aliyah Negeri 1 Bitung.

Results and Discussion

Understanding Management of BOS Management at SMP Muhammadiyah 1 Purwokerto. Preparation of RAKS based on the needs of each teacher and employee for a predetermined time period. RAKS is prepared based on annual work planning and can determine the school's income and expenditure budget. Teachers and employees will be gathered to ask for their needs before submitting them to the school committee for consideration. At the final stage of the preparation process this will be presented at a plenary meeting. Sometimes in the middle of the year the plans that have been prepared are not in accordance with actual operations, because the activities that should have been carried out were not realized, so RAKS adjustments or changes are made. If this happens, the RAKS budget that has been prepared will be changed and adjusted to the existing facts and conditions. Apart from BOS funds, Muhammadiyah 1 Purwokerto Middle School has several sources of funds that help run school operational activities which come from foundations and committees/community (Silele et al., 2017).

Every fund used by a school has basic rules for its use and technical regulations, if it comes from the central government, in the form of BOS funds, it must be allocated for

non-operational use or financing of the school. Analysis of the results of preparing the School Work Plan and Budget (RAKS) with the preparation of the School Budget Plan (RAB) carried out simultaneously, the BOS Funds for SMP Muhammadiyah 1 Purwokerto were only used for non-personnel school operational activities. In this case, the central government really helps schools with the availability of BOS SMP funds for the smooth running of school programs and management. Analysis of research results on the implementation of the distribution aspect, the distribution of BOS funds at SMP Muhammadiyah 1 Purwokerto is carried out once every quarter so that in one year four distributions are made.

Understanding BOS Management in Banda Aceh State Middle Schools. Principal program planning in managing BOS funds at State Middle Schools in Banda Aceh City is carried out at the beginning of each new school year by forming a team school finances, then involving teachers, school committee administrators, and parents through meetings and the results of written agreements in the RKAS. Program planning activities first analyze program activities based on the 8 SNPs, determine the priority scale and analyze the amount of available funds.

Education costs are a very important instrumental input component in the provision of education. Education costs have a very determining role in every effort to achieve educational goals, both qualitative and quantitative. Financing planning is a process that starts from setting goals, determining strategies for achieving these goals as a whole (Handoko & Tukiran, 2022).

The use of budgets in education financing must be guided by the concepts of efficiency and effectiveness. In education financing, there are principles of education financing as stipulated in Law Number 20 of 2003 concerning the National Education

System in Article 48 Paragraph (1) that: "The management of education funds is based on the principles of justice, efficiency, transparency and public accountability.

Tabel 1. *School and location data*

| No. | Name of School | City |
|-----|--|---------------------------|
| 1. | SMP Muhammadiyah 1 | Purwokerto |
| 2. | SMP Negeri Madrasah Aliyah Negeri 1 Bitung | Banda Aceh Sulawesi Utara |

Understanding BOS Management at Madrasah Aliyah Negeri 1 Bitung. In the field of education, education financing management has a strong and significant influence on school quality. 17 Therefore, managing education financing requires a systematic and professional process. Management of education financing can be done through at least two stages, namely planning and implementation.

Planning, Planning is a process of thinking about and determining activities or programs to achieve certain goals. 18 Thus, a plan must contain various things such as implementation strategies, implementation steps, time, implementation, and predictions about various things that will happen. So it can be stated that planning is a series of activities that will be carried out to achieve goals. 19 In relation to the BOS budget in madrasahs, the preparation of work plans needs to be carried out by taking an inventory of the madrasah's needs. Because planning is an activity of identifying goals, determining priorities, describing the goals to be achieved in accordance with operational activities (Handoko & Tukiran, 2022).

Each school (madrasah) has the authority and freedom to manage BOS funds as best as possible according to the circumstances of the educational institution. This allows schools to organize and plan the use of funds according to their needs, so that the use of BOS funds can run effectively and

efficiently. BOS planning in madrasahs is carried out by providing flexibility to schools in planning, managing and supervising each activity program implemented in accordance with school needs with supervision from the community. In addition, the school has an annual work program known as RKAM so that all school programs are planned well, including budgeting.

Implementation, Implementation is an effort to achieve the goals set through creating a climate of productive cooperation. Implementation also contains the meaning of directing and providing. In the process, financial management must be carried out transparently, effectively and efficiently in order to achieve educational goals. 23 Including in terms of budget realization, Sonedi, et al. in his research emphasizes its importance bookkeeping education financing.24 In terms of implementation, there are three stages including distribution of funds, disbursement of funds, and use of funds in madrasahs. At the stage of distributing BOS funds, madrasahs need to refer to the technical instructions issued by the Ministry of Religion. The data verification process or ensuring the correctness of student data is very important in determining the allocation of BOS funds to educational institutions. This is what must be done when the school receives an allocation of BOS funds. In distributing BOS funds, schools must first submit a Madrasah Budget Activity Plan within a one year period. Distribution of BOS funds requires cooperation from school elements (Pardede & Simanjuntak, 2020). Next, the stage of disbursement of BOS funds is according to existing regulations to madrasahs through the State Treasury Services Office. Funds provided by the government are through a direct payment mechanism, starting with the completeness of the documents before the funds can be disbursed by the channeling bank. After the funds are disbursed, the madrasah can manage it well

according to the plan that was agreed upon from the start.

Conclusion

BOS fund planning is determining and determining the school budget by determining all the needs or programs that will be implemented by the school, in order to smooth the learning process so that learning can run effectively and efficiently. The school principal, who in this case plays an important role in preparing school programs, is assisted by the treasurer, the assigned teacher council and the school committee in formulating funding plans for activities to be carried out by the school..

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