

ANALYSIS OF THE EFFECTIVENESS OF FUND MANAGEMENT SCHOOL OPERATIONAL ASSISTANCE (BOS)

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A B S T R A C T

The School Operational Assistance Program (BOS) is a government effort to provide funds to protect the operational costs of elementary schools that cannot be replaced, to support the implementation of the compulsory education program, the main objective of the BOS program is to ease the burden of education costs for parents of students, so that national education for 9 years can be accessed with good quality, for elementary to junior high school students are given free education related to school operational costs, do not charge school payments to poor students from all forms of levies. This study aims to analyze the Effectiveness of School Operational Assistance (BOS) Fund Management at Al-Amin Elementary Madrasah. The research method used is a quantitative descriptive method. The population in this study is the 2019-2021 BOS fund management report. The sampling technique uses purposive sampling, namely a sample selection technique based on certain considerations. The data collection technique in this study was collected through observation, interviews and documentation. The analysis technique uses the effectiveness ratio. Based on the results of the study, it shows that the School Operational Assistance (BOS) funds for Al-Amin Elementary Madrasah have been managed effectively from 2019 to 2021. In 2019, BOS funds for stages I and II reached an effectiveness level of 100% with effective criteria, in 2020 and 2021, BOS funds for stages I and II reached an effectiveness level of 100% with effective criteria.

INTRODUCTION

Improving the quality of education is regulated in Law Number 20 of 2003 concerning the National Education System, which stipulates that basic education must be accompanied by all citizens aged between 7 and 15 years (Nurrochman et al., 2023). The government continues to design various strategies to address the problem of inequality in education. One of the government's steps in addressing this is through a budget allocation program known as the School Operational Assistance Program (BOS) (Gita, 2020). According to Huliawati as quoted in Batubara, (2023), the School Operational Assistance Program (BOS) is a government effort to provide funds to protect the operational costs of elementary schools that cannot be replaced, in order to support the implementation of the compulsory education program. The main objective of the BOS program is to ease the burden of education costs for parents of students, so that 9 years of national education can be accessed with good quality.

The government expects each school to be responsible for the use of BOS funds, so that the funds are used optimally in line with the school's decisions and needs to achieve the goals that have been set (Tuheteru et al., 2022). To understand how much BOS fund management is implemented, research is needed that can support in providing clear information. This information will provide a basis for decision making and be a benchmark in assessing the level of achievement of a program's management (Gita, 2020). Optimal management in terms of effectiveness, efficiency, and on-target must consistently follow the rules set by the government. This opinion is supported by Mulyono in Rahayuningsih, (2021), which states that BOS funds must be implemented and managed based on the guidelines contained in the Technical Instructions Book issued by the Ministry of Education and Culture and the Ministry of Religion (Arismun et al., 2023).

Isnaini & Desi Aramana, (2021) stated in their research that conditions at the location showed a number of school principals in the regions who were not yet confident in utilizing School Operational Assistance (BOS) funds to support learning activities. Currently, many schools both in cities and villages have not optimized the use of BOS funds effectively and efficiently. Even schools that have received BOS funds often still face a lack of facilities such as books, chairs, desks, and

school building maintenance. This phenomenon arises due to a lack of understanding from related parties in schools regarding financial management, especially BOS funds.

Based on an interview with the principal of Madrasah Ibtidaiyah Al-Amin, information was obtained that:

"The timing of the disbursement of BOS funds experienced delays in the distribution of BOS funds. This could affect school operations and also the allocation of funds was not based on school needs but on the availability of the budget. Another problem was the absence of administrative personnel to manage the BOS funds, so that the BOS funds had to be managed by class teachers or subject teachers who lacked knowledge of financial reports. Thus, schools hired teachers who were not competent in managing BOS funds. Meanwhile, this management requires experts because of the size of the funds being managed and the impact on many parties."

Previous research by Womsiwor et al., (2020) on the effectiveness of the management of School Operational Assistance (BOS) funds showed that the effectiveness of BOS fund management in Demta District primary schools was measured by assessing the comparison between the planned budget and the realized budget for the 2017 and 2018 periods. In 2017, the effectiveness of BOS fund management in primary schools in Demta sub-district was assessed as very effective, while in 2018 it was assessed as ineffective.

Based on the background and phenomena described, the author is interested in conducting research with the title "Analysis of the Effectiveness of School Operational Assistance (BOS) Fund Management".

METHODOLOGY

The research method used is a quantitative descriptive method. The types of data used include primary and secondary data. The population in this study is the BOS fund management report. The sample in this study is the BOS fund management report, so the sample is the 2019-2021 BOS fund management report. In this study, the sample determination was carried out using a purposive sampling technique, namely a sample selection technique based on certain considerations. The research time required in this study is approximately 4 (four) months, from February to June 2024. This research was conducted at the Al-Amin Elementary School, Tolandona Matanaeo Village, Sangia Wambulu District, Central Buton Regency. The data in this study were collected through observation, interviews and documentation. The data analysis technique applied is a quantitative descriptive analysis which will calculate the data that has been collected, the effectiveness of BOS fund management at the Al-Amin Elementary School is measured using the following ratio:

$$\text{Effectiveness Ratio} = \frac{\text{Realization of BOS Fund Management}}{\text{BOS Budget Target}} \times 100 \%$$

After obtaining the results of the effectiveness ratio calculation, the effectiveness criteria can be determined whether they are effective or not by fulfilling the following criteria:

Table 1. Financial Performance Effectiveness Criteria

Percentage	Criteria
>100%	Very effective
90%-100%	Effective
80%-90%	Quite effective
60-80%	Less effective
<60%	Not effective

Source: Ministry of Home Affairs, Minister of Home Affairs No. 690.900.327 on guidelines for assessing financial performance

RESULT & DISCUSSION

Before calculating the effectiveness ratio, a data analysis was conducted in the management of BOS funds which included planning, implementation and accountability of data analyzed through interview results. Based on the results of the interview with Mr. Iskandar as the principal of Madrasah

Ibtidaiyah Al-Amin, the results of the distribution of each stage of the disbursement of BOS funds of Madrasah Ibtidaiyah Al-Amin were obtained as follows:

Table 2. Distribution of Each Disbursement Stage

No	Year	Phase	Month	Amount
1	2019	I	January – June	Rp. 21.200.000
		II	July – December	Rp. 17.200.000
2	2020	I	January – June	Rp. 24.300.000
		II	July – December	Rp. 25.300.000
3	2021	I	January – June	Rp. 23.750.000
		II	July – December	Rp. 24.750.000

Source: RKAM and BOS 2019-2021 budget year

In the table above, it can be seen that the Madrasah Activity and Budget Plan (RKAM) in 2019 was IDR 38,400,000, which was divided into two stages: stage I of IDR 21,200,000 and stage II of IDR 17,200,000. In 2020, the RKAM amounted to IDR 49,600,000, also divided into two stages, each of IDR 24,300,000. While in 2021, the RKAM reached IDR 48,500,000, with details of stage I of IDR 23,750,000 and stage II of IDR 24,750,000. The Madrasah Activity and Budget Plan (RKAM) drafting team proposed several important programs, namely graduate competency development, content standard development, process standard development, educator and education personnel development, school facility and infrastructure development, management standard development, financing development, and implementation and assessment system development. In the program, the ones that require quite large costs are the development of school facilities and infrastructure and financing development.

Effectiveness Ratio

The budget effectiveness ratio is used to assess how well an institution has managed to realize the planned budget compared to the set targets. The following is a measurement of the effectiveness of the management of School Operational Assistance (BOS) funds for the 2019-2021 period:

Table 3. Calculation of the Effectiveness Ratio of School Operational Assistance Fund Management 2019-2021

Year	Stage	Calculation	Results
2019	I	$\frac{21.200.000}{21.200.000} \times 100\%$	100%
	II	$\frac{17.200.000}{17.200.000} \times 100\%$	100%
2020	I	$\frac{24.300.000}{24.300.000} \times 100\%$	100%
	II	$\frac{25.300.000}{25.300.000} \times 100\%$	100%
2021	I	$\frac{23.750.000}{23.750.000} \times 100\%$	100%
	II	$\frac{24.750.000}{24.750.000} \times 100\%$	100%

Source: Processed data, 2024

Based on table 1.2 above, the calculation of the Effectiveness Ratio of School Operational Assistance fund management provides an overview of the level of effectiveness of fund management at Al-Amin Elementary Madrasah during 2019-2021, which is shown in the following table:

Table 4. Results of Analysis of the Level of Effectiveness of School Operational Assistance Fund Management

Year	Stage	Target	Realization	Effectiveness	Description
2019	I	21.200.000	21.200.000	100%	Effective
	II	17.200.000	17.200.000	100%	Effective

2020	I	24.300.000	24.300.000	100%	Effective
	II	25.300.000	25.300.000	100%	Effective
2021	I	23.750.000	23.750.000	100%	Effective
	II	24.750.000	24.750.000	100%	Effective

Source: Processed data, 2024

In Table 1.3 above, the results of measuring the effectiveness of School Operational Assistance (BOS) funds for the 2019-2021 period at Al-Amin Elementary Madrasah are shown. In stage I, the spending target in the 2019 Madrasah Activity and Budget Plan (RKAM) of IDR 21,200,000 has been fully realized with the same amount of spending, namely IDR 21,200,000, so that its effectiveness reaches 100% with effective criteria. In stage II, the 2019 RKAM spending target of IDR 17,200,000 has also been fully realized with the appropriate amount of spending, so that its effectiveness also reaches 100% with effective criteria.

In phase I, the realization of spending was in accordance with the target in the 2020 Madrasah Activity and Budget Plan (RKAM), which was IDR 24,300,000, which was fully realized in accordance with the set budget. This shows 100% effectiveness with effective criteria. Likewise in phase II, the spending target of IDR 25,300,000 was also fully realized with the same amount, showing the results of the measurement effectiveness which also reached 100% and was declared effective.

In phase I, the spending target in the 2021 Madrasah Activity and Budget Plan (RKAM) of Rp. 23,750,000 has been fully achieved with the same realization. This shows effectiveness with 100% achievement with effective criteria. In phase II, the spending target of Rp. 24,750,000 has also been fully realized with the same amount, so that the results of the effectiveness measurement reached 100% and met the effective criteria.

Al-Amin Elementary Madrasah BOS Fund Planning

At the planning stage of School Operational Assistance (BOS) funds, the process begins with the creation of a Madrasah Activity and Budget Plan (RKAM), which is supervised by the principal. During this process, the principal forms a group consisting of teachers, treasurer, school committee, and principal. The results of this study are in line with (Rahayuningsih, 2021) and (Isnaini & Desi Aramana, 2021) who stated that BOS fund planning includes the formation of BOS management agreed upon by the principal, teacher council, and school committee, and the creation of a budget plan for the use of BOS funds by the treasurer and principal.

Implementation of BOS Funds for Al-Amin Elementary Madrasah

The implementation of School Operational Assistance (BOS) funds at Al-Amin Elementary Madrasah has been carried out well where in the Madrasah Activity and Budget Plan (RKAM) there are activities such as library development, activities for student admissions, student learning and extracurricular activities, repeat and exam activities, purchase of consumables, subscriptions to power and services, madrasah maintenance, payment of honorariums, professional development of teachers and education personnel, and so on. The implementation of the management of School Operational Assistance (BOS) funds is the stage of realizing the budget that has been planned at the beginning in the Madrasah Activity and Budget Plan (RKAM). In its implementation, it begins with the distribution of School Operational Assistance (BOS) funds, funds are received every quarter or twice a year. The withdrawal of School Operational Assistance (BOS) funds is carried out by the treasurer and principal by showing the documents required by the distributing bank. This research is in line with research by (Rahayuningsih, 2021) and (Isnaini & Desi Aramana, 2021) which states that the implementation of BOS funds begins with the distribution of BOS funds every quarter.

Measuring the Effectiveness of BOS Funds for Al-Amin Elementary Madrasah

The results of the effectiveness measurement seen from the school targets in the Madrasah Activity and Budget Plan (RKAM) show that the level of effectiveness ratio of the management of School Operational Assistance funds at Al-Amin Elementary Madrasah from 2019 to 2021 is stable and has effective effectiveness criteria that are set annually. One of the factors that ensures that the School Operational Assistance funds remain in the effectiveness ratio with effective criteria is that the

school can manage the funds appropriately in accordance with the technical guidelines for their use. This happens even though the budget and funding needs change every year due to good management. To assess the effectiveness of the use of School Operational Assistance (BOS) funds at Al-Amin Elementary Madrasah, it can be done by comparing the realized budget with the planned budget. The analysis shows that in 2019, both in stages I and II, the effectiveness of BOS fund management reached 100% and met the effectiveness criteria. Similar results were also seen in 2020 and 2021, where stages I and II in each year showed 100% effectiveness and met the effective criteria. Research (Mangambo et al, 2021) stated that the effectiveness of BOS fund management during stage III was 100% so it was said to be effective.

CONCLUSION

Based on the results of the study, it shows that the planning of School Operational Assistance (BOS) funds at Al-Amin Elementary Madrasah has been carried out well, while the implementation of School Operational Assistance (BOS) funds has been carried out well, starting with the distribution of BOS funds every quarter or twice a year. School Operational Assistance (BOS) at Al-Amin Elementary Madrasah has been managed effectively from 2019 to 2021. In 2019, BOS funds for stages I and II reached an effectiveness level of 100% with effective criteria, in 2020 and 2021, BOS funds for stages I and II reached an effectiveness level of 100% with effective criteria.

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