

# The Management of School Operational Assistance (BOS) at the Vocational High School Level in Tulin Onsoi Subdistrict, Nunukan District

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**Abstract:** This study aims to analyze the management of School Operational Assistance (BOS) funds in vocational high schools in Tulin Onsoi Subdistrict, Nunukan Regency, North Kalimantan, focusing on budgeting, accounting, auditing, and accountability. Using a qualitative method with a phenomenological approach, the research involved principals, treasurers, teachers, school committees, and parents from three schools: SMKN 1 Tulin Onsoi, SMKN 1 Sei Menggaris, and SMKN 1 Sembakung Atulai. Data collection was conducted through interviews and document studies, and the data were analyzed using an interactive model comprising data collection, condensation, presentation, and conclusion. The results indicate that budgeting involves participatory preparation of RKAS at the start of the academic year, guided by school programs and inputted into the ARKAS application. Although treasurers demonstrate good performance, their educational background is not aligned with financial management fields. Accounting practices ensure timely BOS disbursement and compliance with regulations. Auditing is carried out monthly, and evaluations are conducted at the end of each stage. Accountability is maintained through transparent reporting to internal and external stakeholders. Overall, the management of BOS funds adheres to technical guidelines, with no reported dissatisfaction among stakeholders.

**Keywords:** Accountability; Management; School Operational Assistance (BOS).

## Introduction

BOS (School Operational Assistance) is an Indonesian government program that has been started since 2005 until now, BOS has always experienced improvements and refinements, in the form of increasing unit costs and improving its implementation. In 2009, BOS experienced many changes including regarding the free education policy, increasing unit costs, cheap book programs and transparency mechanisms at the school level (Baidowi, 2018). With the BOS program, it is hoped that equal education for all citizens can be achieved (Badrut, 2018). The BOS funds that are currently being disbursed are expected to help

poor people who want to send their children to school (Made et al., 2019). To achieve this goal, the Government has implemented and developed the BOS Program since 2005. The BOS program provides assistance to schools for elementary school to high school/vocational high school levels, with the aim of freeing education costs for underprivileged students and easing the burden on other students in order to support the achievement of the 12-Year Compulsory Education Program (Wajar 12 years).

In its development, BOS has undergone changes in the distribution mechanism in accordance with the applicable State Budget Law (Smith, 1982). Since 2012, the distribution of BOS funds has been carried out using

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a transfer mechanism to the province (Felmi, 2022). The implementation of BOS is regulated by the latest ministerial regulation, namely the Regulation of the Minister of Finance No. 119/PMK.07/2021 concerning the Management of Non-Physical Special Allocation Funds which regulates the distribution mechanism for Regular BOS funds, Performance BOS, Affirmative BOS and PAUD BOP from the State Treasury to the Regional Treasury and its reporting, Regulation of the Minister of Home Affairs Number 3 of 2023 concerning the Management of Operational Assistance Funds for Education Units (BOSP) in Regional Governments and the 2023 BOSP Technical Guidelines (Permendikbud Number 63 of 2022) concerning Technical Instructions for the Use of BOSP Funds and BOSP Financial Reports for the 2023 Fiscal Year which regulates the mechanism for allocating BOSP funds and the use of BOSP funds in schools.

Regarding the problems faced by schools in general related to BOS management, in the article by Kusnandar. et al. (2020), it is stated that the main problem is the lack of ability to understand BOS Technical Guidance, the ability to carry out education cost planning (budgeting), actualization/bookkeeping (accounting), supervision and evaluation (auditing) as well as accountability/reporting (accountability) and the ability to use the BOS fund reporting application (Florence, 2021).

In addition to the above problems, communication from the school to the school community regarding the use of BOS is still lacking because the school in preparing the RKAS (School Activity and Budget Plan) does not involve the school committee, which in this case represents the parents of students, who are members of the school committee, so that the community does not receive clear information in BOS management (Rahman & Ishak, 2019). The school committee is only involved when the school has finished preparing the RKAS to sign it as a condition for receiving BOS funds (Hallak, 1969). The implementation of BOS management in schools is less than optimal in terms of transparency, participation, and accountability (Harmen, 2023).

In addition, the transparency of the use of BOS funds that is not optimal affects community participation in monitoring the management of BOS funds, the community is apathetic due to the lack of this transparency aspect (Harahap, 2020). In general, schools have difficulty in preparing accountability reports on the use of BOS funds, due to the limited ability of teachers as BOS treasurers who do not have the provision of financial administration knowledge and financial administration training facilities from the school, as well as efforts from the school to meet the target for the use of BOS funds (Rahman & Ishak, 2019).

To meet the target of BOS usage, it requires good management. Therefore, it is necessary to have proper education cost planning (budgeting), actualization/bookkeeping (accounting), supervision and evaluation (auditing) and accountability (accountability) in budgeting education financing so that the school activity process runs according to the program, in order to improve the quality of education, efforts to improve management are needed (Nanang, 2012). With clear and transparent financial management, it will affect the operational system and mechanism to meet various basic school needs (Andriani et al., 2024). Financial management also plays a determining role in the success of education (Hurriyah, 2014). Thus, financial management needs to be implemented by educational institutions, so that the use of school funds can be more effective and efficient and budget misuse can be minimized appropriately (Sofyam 2020). This study aims to determine how the education financial management system is applied in the management of BOS funds (Lestari, 2020).

Suardi et al. (2022) said that the phenomenon of poor teacher performance may be caused by a rigid program administration system, which limits innovation (including in terms of teacher performance) and delays in budget disbursement. The results of this study are useful for the government in redesigning BOS funds to be more effective in encouraging teacher performance as street bureaucrats who provide direct education services in schools (Santoso, 2022). Made et al. (2019) said that the effectiveness of well-managed school operational assistance can be seen in its impact on aspects of the curriculum, teachers, students, infrastructure, and education financing in schools. Many schools are unable to carry out the teaching and learning process optimally, simply because of financial problems, both to pay teachers and to procure learning facilities and infrastructure (Molchanova, 2019).

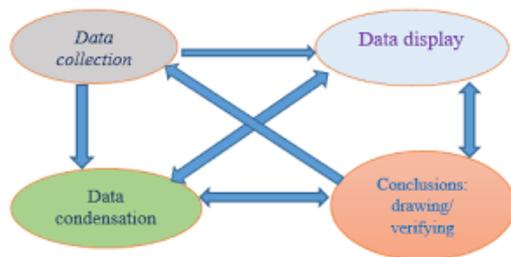
The problem that occurs related to the management of BOS in SMK in Tulin Onsoi sub-district is that the ability of human resources in managing BOS is still lacking. The educational background of the treasurer is not accounting or economics so that they find it difficult to manage operational costs (This can be seen from the fact that there are still treasurers who are slow to report the realization of BOS use on the BOS Salur portal and in the Arkas Application (Source: BOS Salur information system: <https://bos.kemdikbud.go.id/>) (Fristiwi et al., 2023). In addition, treasurers find it difficult to divide their time, during teaching hours and completing reports (Informant Treasurer of SMKN 1 Tulin Onsoi).

The problems that occur related to the management of BOS in SMK in Tulin Onsoi District, Nunukan Regency mentioned above, are reinforced by research by

Dewi et al. (2022), stating that as the implementer of BOS policy for schools in North Kalimantan, the problems in the field are not merely administrative issues, but tend to be faced with technical issues so that school operational assistance is not always on time, if so the teaching and learning process can be disrupted. This problem is often faced by schools, because of the inconsistency between the work plan and its implementation. In addition, what is faced in BOS management is the inconsistency between BOS assistance and the work plan that has been made, and also due to the lack of knowledge of implementing officers in understanding the mechanism for managing school operational assistance. There are still many schools that are still wrong in making budget items according to the instructions for using school operational assistance (BOS).

**Method**

The type of research is qualitative research with the approach used is phenomenology, namely revealing the phenomena of BOS management in vocational schools. The respondents of this study were the principal, treasurer, teacher, school committee, and parents of students at Vocational High Schools in Tulin Onsoi District. The data collection techniques used were interviews and document studies to determine BOS management related to budgeting, accounting, auditing and accountability. The data analysis technique uses an interactive model, namely an analysis that uses four important steps, a) collecting data; b) condensing data; c) presenting data; and d) drawing conclusions.



**Figure 1.** Interactive Data Analysis Model (Miles et al., 2014)

**Result and Discussion**

*Budgeting*

*Preparation of RKAS*

From the results of interviews with the principal, treasurer and teachers as well as documentary evidence from the three schools, the Principal invited all school residents, namely teachers, education staff and the School Committee as well as parents of students and

community leaders (Nugroho 2010). This is done to improve cooperation between school stakeholders with the hope of encouraging direct involvement in decision-making that can contribute to improving the quality of education. Direct involvement of school residents in decision-making is expected to increase a sense of ownership so that they are dedicated to improving the quality of the school. Improving the quality of schools cannot be separated from the role of school budgeting management (budgeting), as explained by Aikaterini (2021:151) in his book, writing that school financing budgeting management is a process of school cooperation with stakeholders or other people to achieve organizational goals efficiently. The preparation of the RKAS which is carried out at the beginning of each school year refers to the school program and is prioritized for school development including learning activities, extracurricular activities and equipment that support the learning process and teacher development as well as payment for services such as electricity and other service rentals (Mwakapemba et al., 2024). This is in line with the article by Perdana et al. (2023) which states that the BOS spending process related to student development activities, teacher development and procurement of goods and services must go through financial planning and reporting based on the implementation of the School Activity and Budget Plan (RKAS) which is inputted into the ARKAS application.

*Human Resources for BOS Management*

From the results of in-depth interviews with principals, treasurers, and teachers related to human resources, especially treasurers from three schools, it can be concluded that although the educational background of the treasurer is not from a major or field that studies financial management such as economics and accounting, in terms of financial management, the quality of the treasurer's performance is good. The treasurer can manage finances well because the treasurer actively seeks information, both online and offline, and always learns from more senior treasurers from other schools.

This is in line with Li (2024) which states that human resource management of financial managers is a core component of management practices and collection in educational institutions. From the results of interviews with principals, treasurers, and teachers regarding the Principal's guidance for treasurers from three schools, it can be concluded that the Principal always encourages treasurers to take part in training, both those organized by the Ministry online and offline BOS coordination meetings, workshops and technical guidance related to treasury (Sari, 2021). The Principal

also gives full authority to the treasurer in preparing budget posts (Rahmi et al., 2024).

This is in line with Kusnandar. et al. (2020) who said that at the assessment stage, there are several needs of training participants in the form of the ability to understand BOS Technical Guidance, the ability to implement BOS Planning, the ability to implement BOS management, the ability to report BOS funds and the ability to use the BOS fund reporting application, all of which can be created through the development of this competency-based training model. Regarding the supporting staff who assist the treasurer and the participation of teachers in assisting the treasurer in managing BOS, it can be concluded that there are no supporting staff who assist the treasurer in managing BOS because according to the regulations in the BOS Technical Guidelines, it cannot be budgeted for honorariums for supporting staff. Similarly, with teachers, there are no teachers who help manage BOS. Everything is done by the treasurer himself.

#### *Accounting*

##### *Distribution of BOS*

Based on the results of interviews with the principal, treasurer and teachers and studying the SPJ document for the 2022 Fiscal Year regarding the timing of fund distribution. The distribution of BOS funds was carried out on time at each stage at the beginning of the first month in the BOS disbursement stage.

##### *BOS disbursement*

Based on the results of interviews with the principal, treasurer and teachers as well as studying the 2022 Fiscal Year SPJ document and looking at the 2022 bank statements, related to the withdrawal of BOS at the three schools, it was found that the person in charge of withdrawing BOS at the Bank was the treasurer through a giro check with the approval of the principal and BOS was received in full without any levies from any party.

##### *Use of BOS*

From the results of interviews with the principal, treasurer and teachers and studying the 2022 Fiscal Year SPJ document, information was found on the use of BOS funds based on a joint decision involving the treasurer, committee and known by parents of students and community leaders and the use of funds in accordance with the results of the BOS RKAS preparation meeting. Another finding is that the BOS Fund is not sufficient to fund school programs, but the school always tries to fulfill the implementation of school programs that have been prepared in the RKAS. Other operational costs are financed from the Education Operational Assistance (BOP) provided by the North Kalimantan Provincial Government. Education financing is not only school

operational costs, as Coleman and Anderson (2000: 8) categorize education costs into several things: direct costs, indirect costs, private costs, and social costs in monetary and non-monetary forms. Regarding the purchase of books, based on interviews with the principal, treasurer and teachers, it was found that the three schools budgeted for the purchase of books but the portion was not too large, only according to need (Mulyono, 2020). Another finding related to purchase tax, the three schools have made purchase tax payments in accordance with the provisions.

##### *Bookkeeping Routine*

From the results of interviews with principals, treasurers and teachers in three schools related to bookkeeping, it was found that BOS treasurers always carry out bookkeeping routinely by recording expenses manually in books and related to the conformity of recording with technical guidelines, treasurers submit accountability according to BOS Technical Guidelines. Other findings related to transparency of BOS bookkeeping and spending, from three schools it was found that in the BOS bookkeeping and spending process, transparency is very important because it can avoid suspicion from colleagues, committees and stakeholders related to the school. This is in line with Rahman & Ishak (2019) opinion's in his article saying that transparency and involvement of all school residents in BOS management are very important. If the management is not transparent, it will make colleagues suspicious and will decrease the performance of teachers and educators.

#### *Auditing*

##### *Supervision*

From the results of interviews with the principal, treasurer and teacher regarding BOS supervision, it was found that financial supervision of the three schools was carried out every month, where the treasurer reported what was spent/paid in that month based on what was recorded in the manual (Sutami, 2020). Another finding was that the three schools carried out verification of the use of BOS funds in the ARKAS application and manually. Verification aims to match whether the funds received are in accordance with the amount of BOS based on the number of students and whether there are underpayments or overpayments in the disbursement of BOS per stage (Widiasanti et al., 2023).

The importance of supervision in the auditing process, according to Taek et al. (2019) is that this supervision has various main functions, including the following: first, preventing various deviations or errors; meaning that supervision can prevent the possibility of various deviations, errors and embezzlement. Second, correcting various deviations and errors that occur;

meaning that with supervision, corrective actions should be taken against deviations or errors that occur, so that they do not continue to drag on, which can ultimately result in organizational losses. Third, to strengthen the sense of responsibility for the BOS treasurer in carrying out the tasks assigned to him. To increase the sense of responsibility, a method can also be taken, namely if it is indeed unavoidable that there is a deviation or when a deviation occurs, then the Principal as the BOS evaluator is required to make a written report on the deviation and submit it to the local Education Office. Fourth, detecting the organization early, in this case the school and all management activities within it.

*Evaluation*

The results of interviews with principals, treasurers and teachers at the three schools regarding the BOS evaluation, found that the evaluation process was carried out at the end of the stage as a reflection material for the next stage. In the evaluation process of BOS use, it was carried out transparently. This is in line with the opinion of Wasono et al. (2019) in their article stating that the Principal who is the first evaluator of BOS funds in schools that are spent or issued by the treasurer must be transparent because the principal is given full authority by the local Education and Culture Office to communicate, coordinate and supervise, so that there is no misuse of the BOS budget.

Other findings related to the evaluation of BOS use from three schools are that the Evaluators of BOS fund use are the School Principal and School Supervisor and the evaluation implementation period is carried out per BOS disbursement stage, namely every four months.

*Accountability*

From the results of interviews with principals, treasurers and teachers in three schools regarding accountability, especially internal and external reports, it was found that internal reports stored in schools were carried out openly (Schiefelbein, 2005). Anyone can see the report and the same goes for external reports sent to the North Kalimantan Province Education and Culture Office Branch, Nunukan Region. Other findings related to the reporting prepared by the treasurers of the three schools, were in accordance with the BOS JUKNIS/JUKLAK and there were no reports of dissatisfaction with the use of BOS funds by teachers, committees and parents of students. This is in line with the opinion of Nur (2023) in her article stating that the distribution of the School Operational Assistance Program (SOAP) which is also known as the School Operational Assistance (BOS) fund in compulsory education units must be managed in accordance with the provisions contained in the Juknis handbook.

*Findings*

BOS Management at Vocational High Schools Based on all the discussions and findings from the three schools where the research was conducted that have been presented, it can be summarized everything that happened at the vocational high school where the research took place, especially regarding the expected management of vocational high school operational costs. There are several things that need to be presented in the form of images, namely as follows.

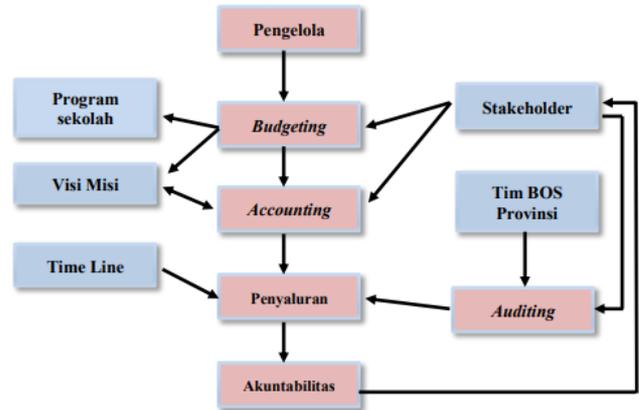


Figure 2. BOS SMK Management

**Conclusion**

The study reveals that the management of BOS funds in vocational high schools in Tulin Onsoi Subdistrict is conducted transparently and adheres to technical guidelines. Budgeting is carried out participatively, involving various stakeholders, although there are challenges related to the competency of human resources, particularly the treasurer. The distribution of BOS funds is timely, with utilization based on collective decisions. Financial oversight is conducted periodically, accompanied by verification and evaluations at each disbursement stage. Internal financial reporting is open and accessible, while external reports are submitted to the North Kalimantan Provincial Education and Culture Office. Overall, BOS fund management is well-executed without complaints from stakeholders.

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**Author Contributions**

Author contributions include U.I.D, and C.S.A.J: collecting data, analyzing data, writing original drafts, and so on; U.I.D, and C.S.A.J: focus on methodology and review writing.

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**Conflicts of Interest**

The authors declare no conflict of interest.

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