

The Use of ARKAS Application in Management of School Operational Assistance Funds (BOS)

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Abstract—This study aims to describe how the application of the school activity plan and budget is used in managing school operational assistance funds. This type of research is qualitative research. Data collection techniques with observation, interviews and documentation. The sample in this study were financial managers in schools. The results showed that in managing school financial funds, several steps were implemented: First, planning a budget for school activities involving the school development team. Second, the realization of the use of funds refers to the school budget activity plan that has been inputted through the Ministry of Education and Culture's School Budget Activity Plan Application. The third is in spending through procurement information system applications in schools. Fourth, in reporting the use of funds first through the Ministry of Education and Culture's School Budget Activity Plan Application. Fifth, all accountability reports for the use of funds are known and signed by the school committee. Recommendations for school finance managers are expected to accommodate the aspirations of all school members so that the use of finances can be more targeted.

Keywords—*accountability, planning, realization*

I. INTRODUCTION

Law number 20 of 2003 concerning the national education system article 46 paragraph 1 states "the source of education funding is determined based on the principles of justice, adequacy, and sustainability. The management of education funds is based on the principles of fairness, efficiency, transparency and public accountability" [1].

Furthermore, law number 20 of 2003 concerning the National Education System, article 51, paragraph 1 states, "The management of early childhood, primary and secondary education units is carried out based on minimum service standards with the principles of school / madrasah-based management" [1]. The explanation of article 51, paragraph 1 explains that, "What is meant by school / madrasah-based management is a form of autonomy in educational management in the education unit, in which case the school / madrasah principal and teachers are assisted by the school / madrasah committee in managing educational activities" [1]. The autonomy referred to in the explanation of article 51 paragraph (1) of law number 20 of 2003 is a form of decentralization that is relative in nature and refers to laws and

regulations that apply both at the national and regional levels. As according to Rohiat explains that what is meant by school-based management is a management model that provides autonomy (greater authority and responsibility to schools), provides flexibility or flexibility to schools, encourages direct participation of all citizens schools (teachers, students, principals, employees) and the community (parents of students, community leaders, scientists, entrepreneurs), and improve the quality of schools based on national education policies and various applicable laws and regulations [2].

With the implementation of School Based Management (MBS), school financial managers are required to show the results of their work in relation to the authority they receive as a form of accountability, both to school members, the community, stakeholders and the government.

The consequence of the mandate of these laws and government regulations is that the Government and Regional Governments are obliged to provide educational services to all people at the basic education level, both primary and junior high schools and other educational units of the same level.

The main problem in realizing the mandate of law number 20 of 2003 lies in the low quality of education and the limited education budget. One of the efforts to overcome this problem, the government through Permendikbud Number 8 of 2020 concerning regular technical guidelines for School Operational Assistance (BOS) as contained in article 2 explains that the Regular BOS Fund aims to: help with school operational costs; and increase the accessibility and quality of learning for students [3].

BOS funds are government assistance funds for operational non-personnel expenditures in schools and madrasah. Each school / madrasah gets school operational assistance with varying amounts according to the number of students available. Based on Permendikbud Number 8 of 2020 concerning technical instructions for regular operational assistance, the amount of regular BOS fund allocation given to receiving schools is calculated based on the unit cost multiplied by the number of students.

The use of BOS funds is adjusted to the School Budget Activity Plan (RKAS) that has been compiled jointly by school

principals, teachers, and school committees and refers to the annex of Permendikbud number 8 of 2020 as described in the attachment to the Ministerial Decree Schools have the authority to determine the use of regular BOS funds according to the priority needs of schools by taking into account the principles of regular BOS fund management.

In implementing the use of BOS funds, both the procurement of goods and the spending of goods, each school receiving BOS funds is required to follow the provisions stipulated in the regulation. The use of BOS funds is expected to be managed on the principles of flexibility, effectiveness, efficiency, accountability and transparency.

Flexibility as stated in Permendikbud No. 8 of 2020 is the use of regular BOS funds which are managed according to school needs based on the results of a joint analysis of all school members. Effectiveness means that the use of funds is pursued to provide optimal results, and encourages efforts to achieve predetermined goals. Andreyan in the journal of management effectiveness and Bos provides several definitions of effectiveness including: Made Pidarta that BOS funds need to be managed in a relevant and effective manner [4]. That is, the goals originally planned could actually be achieved. In addition, Andreyan also quoted Ibrahim, Bafadal stated that an organization is said to be effective if it is able to achieve predetermined goals. School is basically an organization, thus a school can be said to be good if it is able to achieve the goals that have been set together. In order for the mutually set goals to be achieved, the evaluation and analysis of budget realization needs to be carried out by all parties in the organization, so that the planned follow-up can be maximized in the effort to achieve the goals [4].

"Efficiency, namely the use of regular BOS funds is strived to improve the quality of the process and student learning outcomes so that the results are quality and optimal" [3]. Nur Komariah in the journal of education financial management concept in 2018 explained that efficiency is the best comparison between input and output or between power and results. The power referred to is in the form of thoughts, time, and costs. In terms of power use, the implementation of educational activities can be said to be efficient when they are able to utilize the smallest amount of time, energy and costs but can achieve the maximum goals according to the planned objectives. In terms of the results of educational activities, it can be said to be efficient if it is able to take advantage of certain time, energy and costs to be able to provide the best possible results both in quality and quantity [5].

Accountability, namely the use of budget funds can be accounted for as a whole based on logical considerations in accordance with applicable laws and regulations and various interested parties. Juliantika in the BOS Fund Management Accountability journal explains that accountability is a measure that cannot be separated from the strength or weakness of community participation, in this case the school committee and student guardians. Accountability is the basis for the BOS fund management process which must be accountable for the actions

and work of the school BOS team to the community (school committee and student guardians). Accountability in the management of BOS funds is closely related to the rights of the community (parents / guardians of students) to obtain various information about the responsibility for the implementation of the BOS program that has been implemented by schools [6].

Transparency is the management of school financial funds in an open manner that accommodates the aspirations of stakeholders according to the needs of the school and is easily accessed by the community or school members. The importance of transparency and accountability in the use of BOS funds to the public is one form / form of control from the community. The community is a component that plays an important role in providing quality education. Hariswati provides an overview of transparency in the scope of school financial management. Transparency means openness to financial policies, openness of financial sources and numbers, open use and accountability so that it will make it easier for stakeholders to find out [7].

BOS fund accountability reports are prepared in the form of bookkeeping, reporting and budget transparency. The BOS accountability report system so as not to violate existing regulations must be implemented carefully and carefully. The ability to understand regulations and implement them in implementing reports is needed by the school BOS team.

The current school BOS team, especially in elementary schools, is mostly implemented by school BOS teams with an educational background and not an accounting background. Apart from managing their finances, they must also carry out their main duties and functions as educators. The limited insight into the reporting and bookkeeping system as well as budget transparency for the school BOS team in elementary schools is a real challenge in the effort to plan, use and report regular BOS in primary schools.

Based on these various backgrounds, this research was conducted with the aim of describing the planning for the management of BOS funds, the realization of the use of BOS funds and the accountability of BOS funds in SD Negeri 4 Sindangkasih, Purwakarta District.

II. METHODS

This research method is descriptive qualitative. The use of this qualitative descriptive method was chosen because the researcher wanted to describe how the financial management in the research location was SDN 4 Sindangkasih, Purwakarta, West Java. In addition, the researcher uses the rationale expressed by Moleong who states that a descriptive research design is "a research design that is structured in order to provide a systematic description of scientific information originating from the subject or object of research. Descriptive research focuses on a systematic explanation of the facts obtained by researchers when conducting research [8].

The population in this study were the BOS team and teachers at SD Negeri 4 Sindangkasih, Purwakarta District,

which consisted of 5 financial management teams and 10 teachers. Sampling in this study using a saturated sampling technique with the entire population used as a sample and is intended to facilitate researchers in making generalizations. The type of data in this study is primary data, which means the data is obtained directly from respondents. The analysis technique was carried out in stages, namely data collection, data reduction, data presentation, drawing conclusions and data verification. This technique is used as an effort to answer the initial conclusions that the researchers found based on the results of the analysis and interviews in the field.

III. RESULT AND DISCUSSION

A. Planning

Based on interviews and supported by school financial administration documents, in an effort to improve the quality of education at SD Negeri 4 Sindangkasih, the BOS team allocated a detailed activity budget based on the results of the analysis of the achievements of the previous fiscal year. This was carried out because the school BOS team realized the importance of education funding for improving the quality of education as expressed by Nanang Fatah [9]. They revealed that education financing made a significant contribution to improving the quality of elementary school education, even Nanang Fatah further explained that the cost components that were significantly correlated with the teaching and learning process were (1) salaries and employee welfare, (2) costs for teacher training, (3) procurement of learning materials, (4) coaching students / students, and (5) costs for school management. While the costs that do not contribute are (1) management of learning equipment (2) procurement of classroom facilities (3) cost of maintaining study rooms, (4) costs of procuring school facilities [9].

In line with this, in the planning process for the management of BOS funds SD Negeri 4 Sindangkasih overseen the planning by forming a school BOS team consisting of the principal as the person in charge, the school treasurer, one teacher, school committee and one representative of the parents of guardians. Furthermore, the school BOS team held a RKAS preparation meeting attended by school principals, committees and teacher teachers for the distribution of tasks for the analysis of achievement of the 8 National Education Standards (SNP) that had been designed through the RKAS in the previous year to be used as the basis for preparing the school activity budget to be used in the following fiscal year. The results of the analysis and design of the school activity budget are then collected for a recap as a whole and evaluated as a draft RKAS. Furthermore, the draft is compiled into a RKAS through a meeting mechanism to determine the amount of budget that has been submitted from and by each development team based on the standards that are assigned to it. The RKAS that has been formed is then reported and entered into the School Budget Activity Plan Application of the Ministry of Education and Culture of the Republic of Indonesia or often called ARKAS and disseminated to all school

members through school meetings and printed in print out form.

The results of this study indicate that the steps for preparing the RKAS SD Negeri 4 Sindangkasih begin by identifying the needs of the school in one fiscal year, then planning a budget and socializing it to school principals, teachers, and school committees. The RKAS is then displayed on the school announcement board so that all school members can know the amount of the budget for each national education standard that has been set.

B. Realizations

Schools will be considered effective and efficient if in accordance with the initial planning of school activity budgeting. Bookkeeping for the use of finances is a very important matter in the utilization of BOS finances. Effective bookkeeping has indicators of preventing the misuse of money that deviates from predetermined budgeting procedures, preventing wasteful financing, preventing budget deficits, and verifying that the budget has been realized according to planning. The implementation of the use of finances with sufficiently limited funds requires supervision and control so that all types / components of activity expenditure are in line with the objectives of budgeting to move in a coordinative, integrative and synergistic manner. Supervision can be carried out internally and externally (supervision from inside and outside the institution), it can also be carried out structurally or functionally which includes examination, guidance and evaluation. Meanwhile, control tends to be carried out by direct leaders or superiors (school principals), as a corrective and anticipatory effort to carry out the duties of the financial manager.

Based on interviews and analysis of financial documents in the implementation of BOS fund management at SD Negeri 4 Sindangkasih, spending was based on the RKAS that had been compiled through the ARKAS application of the Ministry of Education and Culture of the Republic of Indonesia. This was done as an effort in the financial management of BOS funds to be effective and efficient. Expenditures were only carried out for all types of activities that had been previously planned through ARKAS. Shopping activities that are not contained in the application cannot be implemented. Spending in accordance with the provisions of Permendikbud number 8 of 2020 via non-cash using Siplah and a transfer payment system to the provider. For some expenditures that cannot be carried out through Siplah, it is carried out by involving operational officers who have previously been given a school principal's decree as operational officers. The implementation of school activity spending refers to Permendikbud number 8 of 2020 intended as transparency and accountability as well as to facilitate reporting on the use of school operational assistance funds. Expenditures are carried out by referring to these regulations as part of transparency in order to facilitate joint control between schools as the person in charge with the district BOS team and at the level of the ministry of education,

this is because spending is carried out online / non-cash which is indirectly very easy to control by various interested parties.

C. Accountability

The final part of BOS fund management is the preparation of reports or the use of the budget. A report should be prepared systematically and easily read by anyone who wants to know the use and progress of the BOS program implemented by schools. Permana states that reporting is an integral part of the process of monitoring and evaluating financial management practices. Reporting is intended to obtain a comprehensive picture of the activities that have been realized based on plans that have been made / planned beforehand. BOS financial reporting is a manifestation of the transparency and accountability of the management of BOS funds to the public, in this case the community and parents of students as well as stake holders" [10]. Financial transparency is needed in order to increase the support of parents, the community and the government in the implementation of various educational programs. In addition, transparency can create trust between the government, the community, parents of students and school members by providing information and ensuring the convenience of obtaining a variety of appropriate, accurate and adequate information.

The results showed that the responsibility for the management of BOS funds at SDN 4 Sindangkasih was carried out by the school BOS team. Preparation of accountability reports is carried out by the school treasurer together with other school BOS teams, done in stages according to the budget planned in the RKAS. Each spending transaction is documented through an official report of the handover of goods and proof of transfer to the goods and services provider. All physical evidence of expenditure is collected monthly and then compiled in accordance with the details of expenditure and is documented in the form of a quarterly accountability report according to the amount of the budget received.

The accountability report physical document is completed with RKAS that has been signed by various interested parties, General Cash Book (BKU), Cash Book (BKT), Bank Assistant Book (BPB), Tax Assistance Book (BPP), Realization of Fund Use for Each Type of Budget (BOS K7), Recapitulation of Realization of Fund Use for Each Type of Budget (BOS K7a), Goods Receipt Book (BOS 07), Inventory Record Book (BOS 08) and Recapitulation of Purchases of Inventory at Schools (BOS 09).

IV. CONCLUSION AND RECOMENDATIONS

Based on data exposure, research findings and discussion, it can be concluded that the research is as follows: 1) Planning for BOS SD Negeri 4 Sindangkasih is based on the results of analysis and self-evaluation of previous year's budget use, 2)

Realization of budget use based on RKAS compiled with the school development team and reported through ARKAS Kemdikbud of the Republic of Indonesia, 3) Budget realization is carried out through the Siplah application as stated in Permendikbud number 8 of 2020, 4) Accountability reports are carried out through ARKAS Kemdikbud of the Republic of Indonesia to be subsequently printed and recorded, supported by physical evidence of realization of budget use, 5) All physical evidence of accountability reporting is known and signed by the school principal and school committee.

Based on the conclusions stated above, several suggestions can be made for the BOS team SD Negeri 4 Sindangkasih: 1) In order for budget planning to be more targeted, each teacher should be involved in the SWOT analysis of the use of the previous year's budget, 2) In the realization of the budget, it should be carried out more carefully and carefully. -be careful to avoid silpa balances, 3) Preparation of accountability reports compiled according to the minutes of goods handover and grouped by month of expenditure so that expenditure reports can be on time both every month and every quarter, 4) The school BOS team is expected to maintain and improve the system management of BOS funds so that the results are getting better over time.

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