



The Role of School Operational Assistance (BOS) in Elementary Schools

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ABSTRACT

Education is a primary need for humanity. Education determines the good and bad qualities of a nation. However, economic factors make it difficult to obtain education for all levels of society. This is because there is quite a lot of funding for education, so that in this case, the development of education is not only the responsibility of the individual but the responsibility of the community and government so that the availability of facilities and infrastructure to adequate financing. The existence of the School Operational Assistance (BOS) fund program has the aim of helping underprivileged people so they can obtain proper education and can reduce the cost of education. In addition, with the existence of BOS funds, it is hoped that students will be able to obtain good quality education and be able to complete the 9-year compulsory education program. The purpose of this study was to determine the role of the School Operational Assistance fund in improving the quality of education, especially in small schools/madrasah. The results of the research show that the School Operational Assistance fund plays a very important role in fulfilling most of the funding in schools, although there are still some activities that are considered core that cannot be covered by BOS funds so that the cooperation of school stakeholders is needed in implementing education.

Keywords: BOS, Elementary school, Stakeholder

1. INTRODUCTION

Education is one of the important needs for humans. This means that every human being has the right to receive education and is expected to develop within it. Education in general means a life process in developing each individual to be able to live and sustain life, so being an educated person is very important [1]. Ki Hajar Dewantara also explained that education is a standard of living that should last throughout the child's growth process [2]. Based on law No. 20 of 2003 concerning the National Education System, mandates that every citizen aged 7 to 15 years must attend basic education. In addition, the obligation to achieve education is also mentioned in Presidential Decree No. 1 of 1994 reinforced by Presidential Instruction No. 5 of 2006 concerning the National Movement for the Acceleration of 9-Year Compulsory Education. Education has a very big role in preparing Human Resources (HR) who are reliable and able to compete in the world of work. In general, education is recognized as an investment in human resources. The economic value of education can be seen from the contribution of benefits to socio-

economic development through increased knowledge, skills, skills, attitudes, and productivity. For society, education is useful for enriching economic, political, and cultural life. Education strengthens the ability to utilize technology for progress in the social and economic fields [3].

However, in obtaining education, of course, many factors influence it, one of which is economic factors. Most Indonesian people have a lower middle-class economy. This causes some parents to be unable to provide a proper education for their children. These obstacles are a consideration for the government in advancing education in Indonesia. Based on the 1945 Constitution in Article 31 paragraph 2 it is stated that the government must finance the education of its citizens. Apart from that, Article 31 of the 1945 Constitution mandates that education is a right for every citizen, but basic education is an obligation that must be followed by every citizen, and the government is obliged to finance these activities. Education financing is a very important component in the implementation of education. Educational goals, both quantitative and qualitative, will

be fulfilled if there are adequate educational costs [4]. It cannot be denied that in the world of education, it is impossible to ignore the role of financing. So in this case it can be said that if there are no costs in the ongoing process of education, especially in elementary schools, then the series of learning processes will not be able to run properly.

The School Operational Assistance Program (*Bantuan Operasional Sekolah*), which we will further call BOS is an attempt by the government to widen and equalize access to education. Especially to support the implementation of the 9-year compulsory education program. The existence of BOS can be an application of Law no. 20 of 2003 Pasal 34 Paragraph 2 which states that compulsory education will be guaranteed by the central and regional governments, and with the existence of a 9-year compulsory education basic education program without any fees. The compulsory education program is the full responsibility of the state which has been regulated by all educational institutions, both central educational institutions and regional educational institutions. The impact of the mandate of this law is that the government must always provide educational services to every student regardless of status and at every level of education, and always guarantee the education of every student without any educational financing burden on students. This is also supported by Article 31 paragraph 4, the State prioritizes an education budget of at least 20% of the APBN and APBD to meet the needs of providing national education. Based on the problems described above, researchers are interested in conducting research that aims to see the role of BOS funds in developing education, especially in basic education.

2. METHOD

This type of research is qualitative research. Qualitative research has a variety of methods, so researchers can choose between these variations to suit the object to be studied [5]. In qualitative research, analysis is carried out carefully so that the data obtained can be included correctly and obtain appropriate research results. The method used in this research is document analysis or literature study. Research method using a library or literature study is a method of collecting data by understanding and studying theories from various literature related to research [6]. This method is used in collecting data by understanding and recording information related to research. The data that has been collected is then analyzed and described to obtain clear and simple conclusions.

3. RESULT AND DISCUSSION

Education financing can be interpreted as a concept that should already exist and can be understood by studying the basic concepts of education financing, and also cannot be separated from the economic problems of education itself [3]. According to Minister of National Education Regulation number 69 of 2009, non-personnel operational cost standards are cost standards required to finance non-personnel operational activities for a year as part of the total education funds so that educational units can carry out educational activities routinely and sustainably in accordance with National Education standards. BOS is a government program that provides funding for non-personnel operating costs for basic education units as implementers of the compulsory education program. BOS is a government program given to basic education units to reduce the costs or funding of non-personnel education for disadvantaged students and to make it easier for other students as an implementer of the compulsory education program and expanding access for efforts to improve the quality of education, because almost all student activity costs can use funds the BOS [7].

There are several types of financial assistance from the government provided to schools and madrasas to finance education. One type of financial assistance provided to finance education in schools is BOS / BOSP / regular BOS / BOSNas. In Permendikbudristek 63 of 2022 regarding Technical Guidelines, BOSP is a special non-physical allocation fund that supports non-personnel operational costs for educational units. In general, the BOS program aims to ease the community's burden on financing education in the context of 9 years of quality compulsory education. In particular, the BOS program aims to waive fees for all elementary and middle school students. As well as freeing all poor students from all fees in any form, both in public and private schools, and reducing school operating costs for students at school.

The targets of the BOS program are all open elementary and junior high schools and Independent Learning Activity Places (TKBM) organized by both public and private communities throughout Indonesia. The implementation and development of the BOS program began in July 2005 and is still ongoing today. The BOS program is allocated based on the number of students per year in a school. The value given to each student is different each year and follows the country's economic growth. Fund distribution is carried out every 3 monthly periods, namely the January-March, April-June, July-September, and October-December periods [8]. Especially for remote areas, distribution of BOS funds is carried out every 6 months. The amount of BOS for elementary school students is as follows.

Table 1. Student BOS Amount

No	BOS Amount	Year
1	Rp. 235.000,00	2005
2	Rp. 254.000,00	2007

3	Rp. 397.000,00	2009
4	Rp. 580.000,00	2011
5	Rp. 800.000,00	2014
6	Rp. 900.000,00	2019
7	Rp. 900.000,00 – Rp. 1.960.000,00	2021

The use of BOS funds is allocated to finance 8 standards including Content Standards, Process Standards, Graduate Competency Standards, Educators and Education Personnel Standards, Infrastructure Standards, Management Standards, Financing Standards, and Assessment Standards. The use of Bos funds consists of 13 activity items [9], namely: 1) Purchase/copying of textbooks, 2) Funding for all activities in the context of admitting new students, 3) Financing learning activities, 4) Funding for daily tests, general examinations, 5) Purchase of consumable materials, 6) Funding for subscriptions to power and services, 7) Funding for school maintenance, 8) Payment of monthly honoraria for honorary teachers and honorary education staff, 9) Professional development of teachers, 10) Assistance with transportation costs is provided to students in the underprivileged category who face transportation problems to school, 11) Financing BOS management, 12) In one budget year there is a purchase of 1 unit of computer and printer to support the smooth running of learning activities, 13) Purchase of teaching media teaching aids, typewriters, UKS equipment and school furniture. Activity number 13 can be carried out if all activities 1 to 12 have been funded by BOS and there are still funds remaining.

According to Alfiani [10], the principles of managing BOS money include (1) Flexibility, namely allocating BOS funds based on school needs (2) Effectiveness, namely the condition in which BOS funds are able to provide results, efficiency and contribution in achieving educational goals in schools (3) Efficiency, namely efforts made to improve the quality of learning at low cost but capable of obtaining results (4) Accountability is the responsibility for using BOS funds as a whole and in accordance with applicable laws and regulations (5) Transparency, namely openness in the management of BOS funds. Through the BOS funding program, schools must be able to plan, implement, evaluate, and be accountable for budget allocations for BOS funds through transparency to the government and the community. The success of the BOS funding program is influenced by one factor, namely the management of funds and all resources in the BOS funding program. The thing that needs to be considered in managing BOS funds is that good management will help in achieving the goals of the BOS program effectively and efficiently.

Apart from activities that are permitted in the use of BOS funds, there are also prohibitions on the use of BOS funds including 13 activities [9], namely: 1) Storing for a

long period with the intention of making interest, 2) Loaning to other parties, 3) Financing for activities that are not a school priority but require quite large costs, such as comparative studies, study tours (work trips) and the like, 4) Financing activities organized by the District/Regency/City/Provincial/Central UPTD, or other parties, 5) Providing bonuses and routine transportation for teachers, 6) Purchasing uniforms for teachers/students for personal use (not school supplies), 7) Used for moderate and heavy rehabilitation, 8) Building new buildings/rooms, 9) Purchasing materials/equipment that does not support the learning process, 10) Investing in shares, 11) Financing activities that have been funded from central government or regional government funding sources in full/reasonable terms, for example contract teachers/assistant teachers, 12) Supporting activities that have nothing to do with school operations, for example contributions for celebrating national holidays and religious ceremonies/religious events, and 13) Financing activities for participating in training/socialization/mentoring related to the BOS program/taxation of the BOS program organized by institutions outside the Provincial/Regency/City Education Service and the Ministry of National Education.

School treasurers have an important role in helping school principals manage school finances both from government assistance and other sources. The ability of the school treasurer regarding the technical planning, management, and reporting of school funds [11]. Apart from that, to strengthen the implementation of school management, school supervisors also need to improve their ability to carry out inspections, especially those related to monitoring the use of BOS funds [12]. A stakeholder is any person or group of people who can influence the entity or entities affected [13]. Stakeholder theory has a positive influence on the management of BOS funds [14]. Decisions, policies, or preparation of work plans, supervision, and reporting will be more effective when school members such as students, teachers, and principals and the community are actively involved both individually and collectively [15]. In line with this statement, it shows that a skilled and professional management team in reporting accountability for the use of school operational funds in an internal supporting factor, while effective collaboration between the school and the committee is an internal supporting factor in successful fund management [16]. With the active involvement of the school community, it is hoped that decision or policy making will take into account the interests of all stakeholders. This is also

supported by Rahmawati [5] in her research which shows different results when the level of stakeholder participation increases. The results of this research show that the higher the level of participation the more parties are involved in managing BOS funds which has an impact on the ineffectiveness of school work programs.

4. CONCLUSION

The government is very serious about the education advancement program in Indonesia by providing a budget

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allocation of 20% of the APBN and providing BOS/BOSP funds to schools/madrasas. The allocation of BOS/BOSP funds often experiences delays in disbursement and has not been able to cover all school funding. Rules (Juknis) that limit the use of funds can minimize budget abuse, but on the other hand, hinder the implementation of activities in schools. All stakeholders must actively participate in supporting school activities and budgets.

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