

**MANAGEMENT OF SCHOOL OPERATIONAL ASSISTANCE FUNDS IN AS-SABIRIN BUBAA PRIVATE IBTIDAIYAH MADRASA IN PAGUYAMAN PANTAI DISTRICT OF BOALEMO REGENCY**

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**ABSTRACT**

The study aims to describe the management of BOS (School Operational Assistance) funds in fulfilling the operations of private Islamic schools as Sabirin Bubaa, Paguyaman Pantai sub-district, Boalemo regency.

The method used in this research is descriptive research with a qualitative approach, through the techniques of interview, observation, and documentation. The informants in this study were the Head of Madrasah, Treasurer, and Honorary Teacher.

The result of the study shows that: 1) The planning of BOS funds has not gone well, because in the preparation of the RKAM teachers and school committees are not involved. 2) The implementation of BOS funds are following technical guidelines, although every year the BOS fund budget increases/decreases. 3) In the form of reporting BOS funds have not gone well, because the Private Islamic School AsSabirinBubaa is required to use all-digital (EMIS Data) and experience unstable network problems. 4) The accountability of Islamic School BOS funds is evidenced by the preparation of a report, although in making the LPJ there is evidence of the purchase of goods and scattered receipts. And to minimize this problem, the school coordinates with the shop.

**Keywords: *Management, BOS, and Operational.***

**INTRODUCTION**

Article 31, paragraph 1 of the 1945 Constitution of the Republic of Indonesia declares that citizens are required to get an education aimed at increasing their knowledge in the most effective, efficient, and optimal manner possible. To accomplish this purpose, the state requires that the study be tailored to each individual's interests and abilities, regardless of religion, color, or culture. The government's efforts to implement the provisions of Law No. 20 of 2003, namely in the national education system, which is

essentially the law governing education in Indonesia.

Education has the potential to generate clever, skilful, and moral individuals. Education retains a vital role and has the potential to educate the nation's children. Education requires the government's and the community's undivided attention.

Madrasah operational costs associated with operations, including what is released by the madrasa and used directly for madrasa operations, such as writing tools, teacher salaries, honoraria, and administrative or other

activities, both at the start and end of the year. Private madrasah ibtidaiyah accepts school operational assistance, specifically regular school operational assistance for operating expenses such as stationary purchases, stationery, and transportation. The Madrasah MBS is directly responsible for the management of funds received by the Madrasah. This function is used to automatically coordinate If the MBS team does not exist, the school operational assistance funds will not operate optimally, and the funds will be administered in accordance with the government's technical manual.

Among other things, planning, implementation of reporting, and accountability for the management of the Boss Fund are all put to good use. To begin planning the management of the school operational assistance Fund, it is necessary to prepare it using the RKAM (madrasah budget work plan). The school operational assistance Fund Management is the entity responsible for implementing the compiled school operational assistance Fund RKAM. The team is responsible for the use of the school operational assistance Fund, which includes receipt, expenditure, and recording of financial reports. The use of the school operational assistance Fund is simple to understand during the process of supervising or managing the school operational assistance Fund, and is one of the requirements for the form of responsibility for the Boss implementation.

Regulation No. 161, 2014 of the Minister of Education and Culture of the Republic of Indonesia, Guidelines for the management and responsibility of school operational assistance Funds 2015. Article 2 refers to the existence of Technical Guidelines for the Management of Boss Funds, indicating that the management of school

operational assistance Funds complies intending to implement the responsibility to study for nine years efficiently. And the manager's financial commitments are carried out on a regular and transparent basis to avoid any abnormalities.

Madrasah Ibtidaiyah is an educational institution comparable to elementary state schools, except that The Ministry of Religion supervises madrasah Ibtidaiyah. Additionally, this madrasa can endure six years. Additionally, the elementary school curriculum is distinct from the madrasah curriculum; students learn more about Islam in madrasahs. Some Ibtidaiyah madrasahs are located in rural locations, while others are privately run. As a result, it is challenging for rural madrasahs to obtain money from the local population.

Based on the first observations of the school operational assistance Fund who followed the technical criteria for managing needs was 70% while the honorarium was 30%. The quantity of school operational assistance Fund, on the other hand, is determined by the number of pupils. The following is a list of the school operational assistance fund that madrasa has received. the following data was collected from 2016 to 2019:

**Table 1. The Amount of School Operational Assistance Funds in View of the Number of Students**

Year	Amount of BOS Funds	The number of students
2016	Rp. 24,000, 000	120 people
2017	Rp.40,400,000,	101 People
2018	Rp.33,600,000,	84 people

According to the table above, the amount of school operational assistance funds the madrasa receives fluctuates each year. The madrasa management team has hurdles; primarily, transportation expenses adjusted according to technical requirements for the central government chief finances remain low due to the distance required to purchase stationery and office supplies. 1) The madrasah involves the principal, treasurer, and teachers in preparing the school operational assistance funds, compiled following the RKAM, but not the school committee. The budget for school operational support money is limited to stationery and office supplies and madrasa care. However, teachers' wages are not covered. 2) Each year, the implementation of school operational support funding has fallen short of the madrasa activity plan due to unpaid salary payment funds. 3) In terms of reporting and accountability for school operational assistance funds, they are reported at the end of each semester. Still, they are not timely, as there is occasional evidence of missing goods purchase documents or proof of receipt while creating the Accountability Report, resulting in a delay of one to two days. [1] management (management) is a task assigned to a manager. Management involvement in supervisory and coordination operations can be carried out efficiently. [2] Management functions include the following:

#### 1. Planning

It is acting in choosing and determining what human activities are to carry out the goals that have been set in the future.

#### 2. Organizing

Organizing here is a process in assessing someone to allocate infrastructure in order to uphold the obligations of someone who is in the organization and carry out work rules so that they can carry out guarantees for certain purposes.

#### 3. Compilation

With what functions have been described previously, compiling also includes a very important function, which is different from other functions and focuses on resources to carry out activities that have been planned and organized and easy to understand in the planning and organizing process.

#### 4. Briefing

Guidance here is a clarity, and guidance for officers involved in both structural and functional organizations, so the implementation can be carried out according to the direction of members who can be trusted and are responsible for their own fields and do not violate the rules that have been determined.

#### 5. Coordination

Coordination here is a consideration of mobilizing members by inviting other members to work together so that it is carried out well towards a predetermined goal.

#### 6. Reporting

Reporting is meant to broadcast information to managers in order to follow the progress and development of performance. This reporting line is either vertical or horizontal.

#### 7. Make a Budget

Budgeting is an interrelated function of organizational control including accounting and fiscal planning. The APBN or APBD show 2 cores, namely 1) a physical reality, 2) as a rule.[3] The elements in

management, which are known as the six M's, are:

1. Human (*Men*)

These resources are very influential in management because *men* are the primary resources to carry out the process to determine the goals made by humans themselves by going through procedures.

2. Money (*money*)

Money is a means of exchange and currency measurement needed to achieve a predetermined goal.

3. Material (*material*)

Materials here are semi-finished materials or finished goods that are needed for certain purposes.

4. Machine (*machine*)

Machine is a tool that makes it easy to earn big profits and provides job opportunities.

5. Method (*method*)

Method is a trick that is used in an effort to achieve a goal.

6. Market

Market is a place for services and selling products that have been produced[4].

Financial management is the activity of business owners in generating cheap, effective and economical capital in generating profits. [5] The three forms of company policies include:

1. Investment Policy

Investment policy is the most important policy of the two policies, because investment is a form of allocating funds whose results can issue benefits and profits in the future.

2. Funding Policy

This funding policy is called a capital structure policy that can be identified to manage the change in the value of the company that

exceeds the value of the price per share in the capital market.

3. Dividend Policy

Dividend policy is a profit or profit provided to shareholders in the form of cash dividends; consequently, with this dividend, shareholders may indeed expect the company's prosperity.

[6] that financial management aims to optimize the company's value, ensure financial stability while the situation is under control, and mitigate the company's risk in the present and future. Priority is given to maximizing the company's value entering the market in all three objectives, as mentioned earlier. [7] Concerning the technical guidelines for operational help at schools. The school operational assistance program, is the central government's effort to assist primary and secondary school units with operating and non-personal costs. Schools are required to compensate, waive, or assist students in paying school fees and extracurricular activity costs. The program targets all elementary/junior high schools, both public and private, in all provinces of Indonesia that have national school registration numbers and are registered with the Education basic data system (Kemendikbud, 2015:3). The amount of school operational assistance fund allocated to SMPT remains proportional to the student population, as management and duties are interwoven with the school's needs. [8] To fulfill its obligations and responsibilities, the school operational assistance team should: (1) Provide auditing in institutions that have duties in accordance with statutory regulations on funds managed by schools, either from BOS or other sources. (2) Prohibit retailer's actions to purchase books relating to the student.[9]

Operating and non-personnel costs are costs needed to finance operational and non-personnel activities for 1 year as part of the total education fund, so that they can be carried out regularly and continuously. [10] Regarding the Technical Guidelines for the Management of Regular School Operational Assistance Funds for BOS Funds.

School BOS reporting is carried out according to the existing provisions, including:

1. Madrasah books are prepared in full, accompanied by supporting documents. This bookkeeping must be prepared by Madrasahs including: RKAS;
  - a. general ledger;
  - b. cash subsidiary ledger;
  - c. tax book
2. With the provisions for madrasahs, it is mandatory to compile a complete report, as follows:
  - a. Carry out a recap so that the management of school operational assistance funds is realized by underpinning the standards for madrasah development and the components of the cost of BOS funds.
  - b. Realizing the management of reported funds, i.e. all fund management received by the madrasah in the last 1 year.
  - c. At each stage of disbursement of funds, it is signed by the treasurer, the head of the madrasah and the school committee.
  - d. Reports on the use of regular school operational assistance funds for local governments are realized in accordance with the provisions of the law.
  - e. Madrasahs can convey all reports received to the community in a

transparent manner, so that they can be easily accessed by the local community. [11] regarding Bookkeeping and Reports, namely:

#### 1. Bookkeeping

To manage school operational assistance funds, schools can make complete bookkeeping adjusted to the management of education in accordance with statutory regulations. There are several books and supporting documents that can be compiled by the school, namely:

##### a. RKAS

Must be signed by the head of the madrasah, committee, and chairman of the foundation, can be made once a year at the beginning of the school year.

##### b. General Cash Book

Compiled each to a bank account owned by the school. This bookkeeping includes external transactions, which are connected with third parties. BKU must be filled in for every transaction that is recorded in the subsidiary ledger, both cash, bank and tax.

##### c. Cash Register

This book must record every cash transaction and be signed by the treasurer and the head of the madrasah.

##### d. Bank/Tax sub-book

This book is required to record every transaction at the Bank and monitor the payment of taxes collected, either check, demand deposit or cash along with a signature by the treasurer and the head of the madrasah.

##### e. Proof of Expenditure

For expenditure transactions, it must be supported along with valid documentary evidence and

stamped with the stamp specified in the law. All evidence of expenditure must be kept by the treasurer as evidence for making reports.

## RESEARCH METHODS

Qualitative research is a study that examines instruments that have gone through a combined collection stage (triangulation) have been analyzed, and have been stressed as being qualitative. This sort of research uses descriptive strategies, precisely one type of research to explain the events and activities that are taking place right now, followed by data collection techniques, such as observation, interviews, and documentation [12], to gather information. The compilation and systematic search of data obtained from documentation, field notes, interviews, and other sources is the applied approach of interactive analysis [13].

## RESEARCH RESULT

This research focuses on school operational assistance fund Planning, implementing, Reporting Forms and Accountability:

### 1. School Operational Assistance Fund Planning

Planning is a process in which selections are made from various options to accomplish defined goals. As a result of the interviews, it can be inferred that the committee and teachers were not participating in the production of the RKAM due to the distance. In Madrasahs, money allocated for school operation aid is prioritized for three activities: paying honorary teacher salaries, acquiring stationery and office supplies, and paying for transportation activities.

### 2. Implementation of the School Operational Assistance Fund

According to the interview results, there are two stages of

disbursement for School Operational Assistance funding to Madrasahs, namely stage 1 (January-June) and stage 2 (July-December), with monies distributed according to the number of students and technical instructions. Enter the account number for the treasurer.

### 3. Reporting of School Operational Assistance Funds

One person is accountable for administering the School Operational Assistance program for each user at the central, provincial, and madrasah districts and is obliged to report on School Operational Assistance Fund management implementation. As a consequence of the interviews conducted above, it can be determined that Madrasahs report School Operational Assistance funding entirely digitally (EMIS data), notwithstanding the network's instability.

### 4. Accountability of School Operational Assistance Funds

Financial accountability is a financial statement that includes evidence of lawful receipts and expenditures of funds in conformity with applicable rules and regulations. The interview results indicate that responsibility for madrasah School Operational Assistance money is demonstrated by preparing a report, even though the information includes proof of the purchase of products and scattered receipts.

## DISCUSSION

### 1. School Operational Assistance Fund Planning

Planning for School Operational Assistance funds at Private Madrasah of Ibtidaiyah begins with the process of preparing the RKAM. The technical instructions have been implemented by looking at the

condition of students over the last few years. This is based on the table below:

**Table 2. Amount of School Operational Assistance Funds at As SabirinBubaa Private Madrasah**

Year	Amount of BOS Funds	The number of students
2016	Rp. 24, 000, 000	120 people
2017	Rp. 40, 400, 000	101 People
2018	Rp. 33, 600, 000	84 people
2019	Rp. 32, 000, 000	80 People

*Data source: Madrasah Treasurer*

This data indicates that for several years between 2016 and 2019, the School Operational Assistance Fund received each year was unstable. The reason for this is that no teacher or committee is involved in the development of the RKAM. Whereas in the technical guidelines given, the school committee and instructors are expected to be present throughout the RKAM's preparation. Wherever this is stated in technical instruction 511 of 2019. As a result, the involvement of teachers and school committees is critical in ensuring the smooth operation of the activities associated with the development of the RKAM at the madrasa This is because the RKAM is predicated on the allocation of School Operational Assistance monies to School Operational Assistance funds. According to the description above, this is consistent with PendawatiDamanik's earlier research (2018), with the study's findings indicating that the RKAS/M is still not prepared optimally. This is because not everyone participates actively in the preparation of the RKAS/M at the As SabirinBubaa

Private Islamic Madrasah; this is a worry at this school as well.

The allocation of school operational assistance funds at the As SabirinBubaa Private Madrasah is only prioritized for three core activities, namely payment of teacher salaries, procurement of stationary, office stationary and payments for transportation activities and operators, while the school operational assistance funds that come out are only minimal to meet school needs. This is in accordance with previous research by Slamet Widodo (2013), explaining the allocation of school operational assistance funds in Madrasah Ibtidaiyah (MI) in Sukoharjo Regency based on data on the number of students and an inventory of all school activities and calculating the estimated need for supporting funds that have been programmed. Prioritizing the activities to be carried out.

**2. Implementation of the BOS Fund**

The data on the administration of school operational help funds in terms of implementing the madrasa's budget demonstrates that all of the madrasa's needs have been met or covered. However, the amount of school operational assistance funding has fluctuated each year. However, it was allocated by the madrasa's head to ensure that the school operational assistance monies are used or paid following the plan outlined in the RKAM. In stages, school operational assistance fund is distributed to private madrasahs by direct payments to personal madrasah accounts as operational help.

The school operational assistance funds are disbursed via direct payments in two stages. Phase I is 50% of the entire funds after

meeting distribution requirements. In contrast, Phase II is 50% of the total funds after Phase I funds have been used at least 80%, and distribution requirements have been met under the government's technical instructions. The obstacle that Madrasas face is the disbursement of funds. Sometimes funds are disbursed in the second or third month of each semester for one year; in addition to the delay in distribution, the school also pays the salaries of honorary staff, one of which is that the school is slow in paying honorary staff salaries. Additionally, the quantity of school operational assistance funding distributed remains insufficient to meet schools' operating demands.

### 3. Reporting of School Operational Assistance Fund

Based on the findings in the field, the form of reporting on school operational assistance Funds in this madrasa is already using an online system. Because currently madrasas are required to use all digital, all EMIS data. If you are late in inputting EMIS data, the school operational assistance Fund budget will not come out and the reporting system is in accordance with technical instructions. In reporting, using the online system the school experienced problems, namely an unstable network and some evidence of scattered purchase notes and receipts. This is not in line with Saniah's previous research (2017), which explains that reporting on school operational assistance funds is carried out by two parties, both internal and external.

Reporting on school operational assistance funds is carried out by two parties, both internal and external. The internal report explains

the form of accountability for school operational assistance funds in accordance with the applicable school operational assistancetechnical guidelines, while external reports are reported to the Regency Ministry of Religion. And for the bookkeeping process, this is supported by the Madrasah school operational assistancetechnical guidelines (2019), which explains that school operational assistance funds in Madrasahs are required to make books either by hand or using a computer accompanied by a receipt/proof of purchase of goods, other accountability reports issued by the madrasa.

### 4. Accountability of BOS Funds

The accountability data for the school operational assistance of Madrasah of Ibtidaiyah Private AsSabirinBubaa, Paguyaman Pantai sub-district, obtained in the field are in accordance with the technical instructions for the 2019 Madrasah school operational assistance funds from the government, which are reported to the Head of the Office of the Ministry of Religion. While the accountability of the Principal is evidenced by the preparation of a report and submitted orally to the parents of students in the meeting. Even though in making the responsibility report, there are obstacles experienced by the madrasa, namely there is evidence of missing documents or receipts, causing delays in reporting. To minimize the problems faced by the madrasah, they coordinate with the store and take documentation for every purchase in a store, because considering the distance they travel is very far between the store and the school.

The school operational assistance fund accountability report has been determined by the education office and we as school principals and treasurers are working hard to complete the report. Due to the accountability for the use of BOS funds by the As SabirinBubaa Private Madrasah, it shows that education funds are an important component, so that good management and supervision are needed. This is not in line with Saniah's previous research (2017), explaining that the accountability of BOS funds is in accordance with technical instructions and is conveyed orally and in writing to students' parents.

## CONCLUSION

Based on the results of research conducted by researchers on respondents, it can be concluded that school operational assistance Fund Management in Fulfilling the Operations of As SabirinBubaa Private Madrasah, it can be concluded as follows:

1. Planning for school operational assistance funds, plans for the preparation of the RKAM for teacher involvement and the committee do not exist. Whereas in the technical guidelines discussed, it is required that the school committee and teachers be present in the preparation of the RKAM. The allocation of school operational assistance funds is prioritized for three core activities, namely payment of honorary teacher salaries, procurement of ATMs, ATK and payments for transportation activities and operators, while the school operational assistance funds that

come out are only minimal to meet school needs.

2. The implementation of school operational assistance funds, in the implementation of the distribution of BOS funds to private Madrasahs is carried out by the Regional Office of the Ministry of Religion of the Province or the Office of the Regency/City Ministry of Religion, the disbursement of school operational assistance funds to private madrasahs is done by paying directly to the account of the private madrasah as operational assistance which is adjusted to the technical instructions 2019 Madrasah school operational assistance funds.
3. Reporting on BOS funds, the form of reporting on BOS funds at Madrasah Ibtidaiyah Swasta As SabirinBubaa uses the EMIS data system. However, the obstacles experienced by this Madrasah are the unstable network and some scattered proof of purchase notes and receipts.
4. Accountability for school operational assistance funds is evidenced by the preparation of a report. Even though in making accountability report, there are obstacles experienced by the madrasah, namely there is evidence of the purchase of goods and scattered receipts, causing delays in reporting

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