



# Training to improve skill in managing and reporting regular BOS Fund in SMA/SMK

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ARTICLE INFO	ABSTRACT
<p><b>Article history</b> Received: 2022-12-16 Revised: 2023-02-19 Accepted: 2023-02-20 Published: 2023-02-25</p> <p><b>Keywords</b> BOS funds Improving Skill Management Reporting Training</p>	<p>Problems related to the management of BOS funds are that they are still not optimal in implementing procedures and reporting of BOS funds. Conditions like this often trigger errors in data input and financial reporting of BOS funds that are not in accordance with Permendikbud No 6 of 2021. The purpose of this service is to increase the accountability of BOS funds reporting at Senior High and Vocational. The object of this service is the Education Authorities of Lubuk Pakam Sumatera Utara. The approach to implementing this community service is to carry out financial observations and training conducted by the community service team. The results of this community service activity show that the understanding of BOS chamberlain at Senior High and Vocational has been implemented in managing BOS funds. Procedures and reporting of BOS funds must comply with the principle of Accountability which is the principle of public accountability. This means that the budgeting process starting from planning preparation and implementation must be truly reportable and accountable. The implementation of the BOS funds at SMK program has followed the guidelines prepared by the Government in the 2022 BOS at Senior High and Vocational Technical Guidelines by prioritizing the concept of School Based Management (SBM), namely the principles of self-management and participatory, transparent, accountable, democratic, effective and efficient, orderly administration and reporting, and mutual trust. In the SBM concept, schools are required to independently explore, allocate, demand priorities, control and be accountable for empowering resources, both to the community and the government.</p>
<p><b>Kata Kunci</b> Dana BOS Laporan Manajemen Pelatihan Peningkatan keterampilan</p>	<p><b>Pelatihan untuk meningkatkan keterampilan pengelolaan dan pelaporan dana BOS reguler di SMA dan SMK.</b> Permasalahan terkait pengelolaan dana BOS adalah masih belum optimalnya pelaksanaan prosedur dan pelaporan dana BOS. Kondisi seperti ini sering memicu terjadinya kesalahan input data dan pelaporan keuangan dana BOS yang tidak sesuai dengan Permendikbud No 6 Tahun 2021. Tujuan pengabdian ini adalah untuk meningkatkan akuntabilitas pelaporan dana BOS di SMA dan SMK. Obyek pengabdian ini adalah Dinas Pendidikan Lubuk Pakam Sumatera Utara. Pendekatan pelaksanaan pengabdian masyarakat ini adalah dengan melakukan observasi keuangan dan pelatihan yang dilakukan oleh tim pengabdian masyarakat. Hasil kegiatan pengabdian kepada masyarakat ini menunjukkan bahwa pemahaman pengurus BOS SMA dan SMK telah diterapkan dalam pengelolaan dana BOS. Tata cara dan pelaporan dana BOS harus memenuhi asas Akuntabilitas yang merupakan asas akuntabilitas publik. Artinya, proses penganggaran mulai dari penyusunan perencanaan hingga pelaksanaannya harus benar-benar dapat dilaporkan dan dipertanggungjawabkan. Pelaksanaan dana BOS pada program SMK telah mengikuti pedoman yang telah disusun oleh Pemerintah dalam BOS SMA dan Petunjuk Teknis SMK tahun 2022 dengan mengedepankan konsep Manajemen Berbasis Sekolah (MBS), yaitu prinsip swakelola dan partisipatif, transparan, akuntabel, demokratis, efektif dan efisien, tertib administrasi dan pelaporan, serta saling percaya. Dalam konsep MBS, sekolah dituntut untuk mandiri menggali, mengalokasikan, menuntut prioritas, mengontrol dan bertanggung jawab dalam memberdayakan sumber daya, baik kepada masyarakat maupun pemerintah.</p> <p>Copyright © 2023, Irawan et al., This is an open access article under the <a href="https://creativecommons.org/licenses/by-sa/4.0/">CC-BY-SA</a></p> 

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## INTRODUCTION

One thing that cannot be forgotten in achieving the educational goals of a nation is the role of the state in providing educational facilities. The environment and educational facilities are sources that can determine the quality and continuity of educational efforts. The environment can be physical, social and cultural, all of which have a direct or indirect influence on educational efforts. Inadequate places for education (school buildings, sports and recreation facilities), equipment, educational tools, educational materials, lack of cooperation between various institutions in society, low population education and relatively expensive education costs in general can hinder good education (Solikhatusun, 2016). According to Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System states that the government and regional governments are obliged to provide services and facilities, as well as guarantee the implementation of quality education for every citizen without discrimination. One of the roles of the state in this regard is to provide or reduce the cost of education in Indonesia. Government Regulation (PP) Number 32 of 2013 concerning National Education Standards (NES) explained that in outline the cost of education consists of investment costs, operating costs, and personal costs.

The School Operational Assistance Fund (BOS) is a government program which is basically to provide non-personnel operational costs for basic education units as implementers of the compulsory education program (Silele & Sabijono, 2017). School Operational Assistance Fund (BOS) programs in the education sector, must be used as effectively as possible so that goals are achieved (Albiy and Yahya, 2021). School Operational Assistance is a government program to provide funding for non-personnel costs for basic education units as implementers of compulsory education, but there are many problems in determining distribution and BOS which often become obstacles to distribution so that it is not in accordance with the objectives. Therefore, to obtain better results and overcome these problems, a decision support system is needed in determining the criteria for granting BOS funds. In this study, a decision support system uses the Preference Selection Index (PSI) method to facilitate decision making in determining the provision of BOS funds (Ali and Aprina, 2019).

Problems often occur because the school does not know the standard rules for the detailed code descriptions that will be written into the BOS fund report, resulting in the presentation of BOS fund reports often being late and inaccurate (Firmansyah and Purwaningtias, 2019). The management process is carried out by the institution consistently and continuously. The process is carried out by institutions engaged in profit-oriented or non-profit activities. Educational institutions which are engaged in non-profit activities also carry out the management process. Educational institutions are required to carry out optimal management processes. School management cannot happen without involving the right resources. Good school management involves all elements in the school (Pontoh et.al, 2017). Elements in question such as teachers, employees, students, school facilities, and others. To support management activities, schools need money to carry out school plans that have been set for a certain period. The money circulating in the school should be properly managed based on the applicable regulations. This is confirmed in Government Regulation of the Republic of Indonesia Number 39 of 2007 concerning Management of State Money /Region whereas money management is the management of cash and securities including overcoming cash shortages and making optimal use of excess cash. The Government Regulation also explains that schools as government institutions are supervised by school principals in internal control and regional functional supervisors as well as the Supreme Audit Agency in functional control.

The problem of delays in the distribution of BOS funds and the price of goods which can change every year, has an effect on the instability of the amount of funds disbursed for operational costs (Hutagalung & Azlan, 2020). Schools have the duty to manage finances based on the principles of financial management so that money in circulation can be used optimally. Good school financial management processes can also be carried out by good stakeholders. Stakeholders are both internal and external school parties who play an active role in managing school finances. The activeness of stakeholders will support the process of managing school finances which will affect the optimal amount of money. The optimal amount of money such as money available according to the needs required by the school (Sumarni, 2015). Mulya (2019) can be explained if an excessive amount of money can reduce the efficiency of school financial management, while an insufficient amount of money reduces the performance of other resources, such as the performance of teachers, employees, utilization of school facilities and others.

School financial management is based on the principles set out in Government Regulation of the Republic of Indonesia Number 48 of 2008 concerning Education Funding namely the principles of fairness, efficiency, transparency and public accountability. The regulation also explains that the four principles are used in the process of managing school finances starting from planning, realizing the receipt and disbursement of education funds, supervision and examination to accountability (Okvita, 2019). The researchers focused on this training material on managing the BOS budget for school financial reporting based on the principles of fairness and efficiency because these two principles are closely related to the stages in managing school finances at the planning and realization stages of the budget for receiving and spending education funds. The principle of justice relates to the widest opportunity given to students in receiving educational services, while the principle of efficiency relates to the use of resources in providing educational services through schools (Sulfiati et al., 2010).

The process of managing school finances, which includes planning and budget realization, is thought to have not been fully carried out based on the principles of school financial management, which include fairness and efficiency, although basically the reporting concept between countries can differ from one another with varying degrees of difference. The use

of the principle of justice intended when preparing the RAPBS and the principle of efficiency when applied internally in the form of realization of the school revenue and expenditure budget, as well as externally in the benefits received and costs incurred by students when students go to school (Ismail & Sumaila, 2020). Aklima (2020) states that the School Operational Assistance (BOS) fund program is one of the government programs that was born from policies in the field of education. The main goal is to ease the burden of costs for the poor who wish to continue their schooling.

Based on the background and information obtained from the research results, the current problems are: (1) In carrying out his daily work the BOS Treasurer is still not optimal in implementing the procedures and reporting of BOS Funds; (2) Conditions like this often trigger errors in data input and financial reporting of BOS Funds that are not in accordance with Permendikbud No 6 of 2021. Solutions to priority partner problems are (1) Educate BOS Treasurers in implementing procedures and reporting of BOS Funds in accordance with Permendikbud No. 6 of 2021 and Permendagri No. 24 of 2020; (2) Train BOS Treasurers in implementing procedures and reporting of BOS Funds in accordance with Permendikbud No 6 of 2021 and Permendagri no 24 of 2020.

## METHOD

The approach method offered to solve employee problems is to do community service by providing counseling (Sari & Irawan, 2021): (1) Provide understanding and knowledge to the BOS Treasurer regarding procedures and reporting of BOS Funds in accordance with Permendikbud No 6 Tahun 2021 Permendagri no 24 Tahun 2020; (2) Educating BOS Treasurers to be more active and sensitive to increased understanding Permendikbud No 6 Tahun 2021 Permendagri no 24 Tahun 2020; (3) Provide understanding and knowledge to the BOS Treasurer in reporting the finances of the BOS Fund; (4) Lastly in evaluating the results by observing again the management and procedures for financial reporting of the BOS Fund.

The series of approaches offered are described as follows:

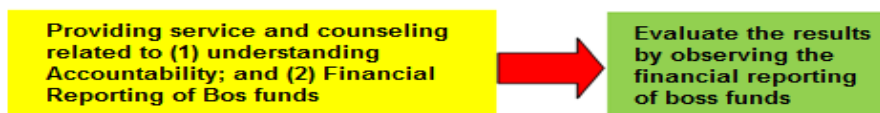


Figure 1. Working Procedures

Work procedures to support the realization of the solutions offered, so first make initial observations in the field to approach through interviews and find problem phenomena. After observation and outreach, an assessment of the problem is carried out and finding the solution to be offered, then setting priorities for the implementation stages and then doing community service by providing counseling (Irawan, 2022). Finally, in evaluating the results by observing the quality of employee work again. The entire series of work procedures can be seen in the image below:

The material used for the employee service implementation program is work quality and service quality. The application method used in the implementation of employee service includes: (1) Lectures and Discussions, Lecture materials (training) are given to participants. After finishing the lecture, it is continued with discussion (question and answer) and direct practice. Lecture material includes understanding the procedures and financial reporting of the BOS Fund; (2) Question and Answer session, After the lecture method is carried out, the next method is to conduct question and answer interactions with the participants (Siregar & Irawan, 2021).

## RESULTS AND DISCUSSION

The Table 1 is a schedule for the implementation of community service in accordance with the existing material:

Table 1. Training Materials and Schedule

Time	Material	Room	Source Person
08.00 am – 10.00 am	Taxation of BOS Funds	Class A	Irawan., SE., M.Si
10.00 am – 10.15 am		Coffe Break	
10.15 am – 12.15 pm	Planning for Management and Administration of BOS funds in accordance with the Ministerial Regulation NO.24 of 2020		Irawan., SE., M.Si
12.15 pm – 14.00 pm		Break	
14.00 pm – 16.00 pm	BOS Fund Reporting	Class A	Irawan., SE., M.Si

The results of the implementation of the program (Figure 2, Figure 3, and Figure 4) carried out on procedures and financial reporting for the 2022 Regular BOS Fund are 5 stages. First, Regular BOS is a Central Government Program to help fund school operational costs which can be used for the administration of school activities, provision of learning tools, library development, increasing the competence of teachers and education staff, maintenance of school facilities and infrastructure, payment of honorariums, and so on. other. Second, Regular BOS Fund Management Regulations: (a) PMK No 197/PMK.07/2020 about Second Amendment above PMK No 48/PMK.07/2020 replaced with PMK 119/PMK.07/2021 about Pengelolaan DAK Nonfisik; (b) Permendagri Nomor 24/2020 about Pengelolaan BOS Funds pada Pemerintah Daerah; and (c) Permendikbud Nomor 6/2021 about Petunjuk Teknis Pengelolaan BOS Funds Reguler. Third, Accepting School Requirements of Regular BOS Funds: (a) Filling out and update the Dapodik in accordance with the real conditions in schools until August 31; (b) Having NISN recorded at Dapodik; (c) Having a permit to organize education for schools organized by the community who are registered with Dapodik; (d) Having a minimum number of students 60 students for the last 3 years; and (e) Having No at Satuan pendidikan Kerjasama (SPK).



Figure 2. BOS Fund Training

Fourth, determination of schools that receive Regular BOS Funds, as (a) Schools receiving Regular BOS Funds that meet the requirements are determined by the Minister every academic year; (b) Determination of schools that receive Regular BOS Funds is based on data from Dapodik every August 31; (c) Data on the number of students who have NISN based on data from Dapodik on 31 August; and (d) Dapodik data on August 31 is used to determine the number of students in the distribution of Regular BOS Funds in (1) phase III of the current year; and (2) phase I and phase II the following year.



Figure 3. Discussion



Fifth, Management of Regular BOS Funds is carried out based on principles: (a) flexibility, namely the use of Regular BOS Funds is managed according to school needs; (b) effectiveness, namely the use of Regular BOS Funds is sought to be able to provide results, influence, and efficiency to achieve educational goals in schools; (c) efficiency, namely the use of Regular BOS Funds strived to improve the quality of student learning at a minimum cost with optimal results; (d) accountability, namely the use of Regular BOS Funds can be accounted for as a whole based on logical considerations in accordance with laws and regulations; and (e) transparency, namely the use of Regular BOS Funds is managed openly and accommodates the aspirations of stakeholders in accordance with school needs.



Figure 4. Question and Answer Session

The series of approaches offered are described in Figure 5.

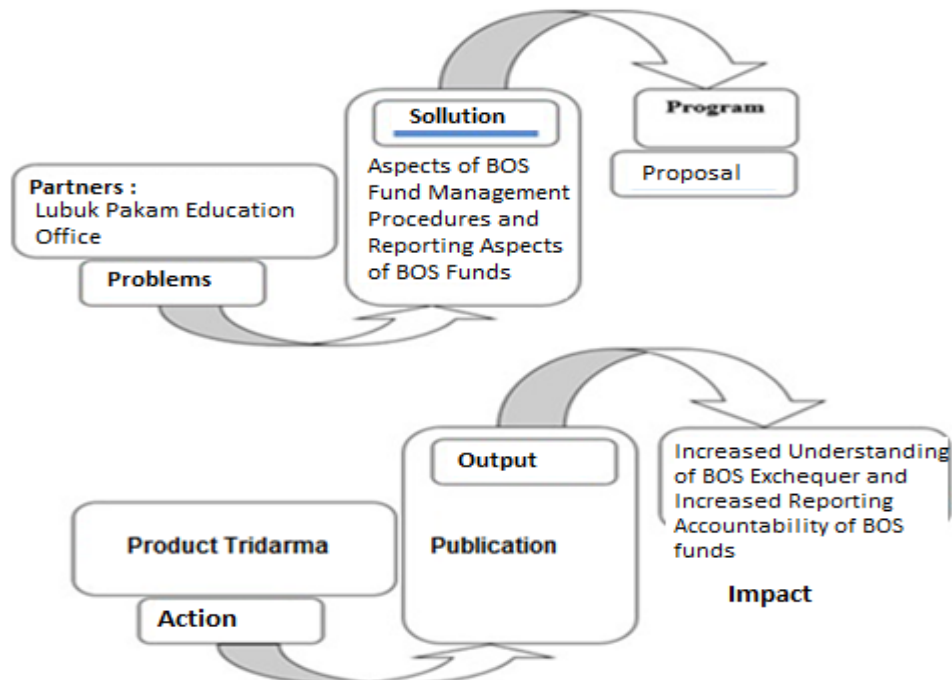


Figure 5. Program Implementation Process Flow

The current use of BOS Funds includes the target of paying 50% of the non-ASN staff from the school BOS budget. As for honorary teachers who can get honorariums from the School Operational Assistance (BOS) funds, they are those who are registered in the basic education database. At the latest, honorary teachers must be registered with Basic Education Data on December 31, 2021. In this case the school principal is responsible for any data input. And the relevant Head of the Education Office is responsible for ensuring all schools input their data, including schools that are not connected to the

internet network. Factors supporting the success of the efficiency of BOS funds are HR factors, communication, a clear organizational structure and the attitude of the leadership of an educational institution (Noor and Monita, 2021). The results of Saisarani and Sinarwati's research (2021) show that 1) the process of planning, implementing, monitoring, and reporting on BOS Fund Management at SMA Negeri 4 Singaraja in 2020 has gone well in accordance with the technical guidelines of the Minister of Education and Culture (Ministry of Education and Culture Regulation) Number 8 of 2020, 2) Obstacles in the management of BOS Funds at SMA Negeri 4 Singaraja, namely the disbursement of funds is often delayed and there are also changes in regulations in the management of BOS.

Hidayat, et al (2019) explained that in the implementation of BOS funds, these were divided into 8 standards for the use or flow of BOS funds, namely: Graduation Competency Development, Content Standard Development, Process Standard Development, Educator and Education Personnel Development, School Facilities and Infrastructure Development, Standard Development Management, Development of Financing Standards, Development and Implementation of Rating Systems. Prohibition on the Use of BOS Funds: (1) transfer Regular BOS Funds to a personal or other account for purposes other than the use of Regular BOS Funds; (2) interest for personal gain; (3) lending to other parties; (4) purchase software for regular BOS Fund financial reporting or other similar software; (5) rent a data collection application or PPDB application in the network; (6) financing activities that are not a school priority; (7) financing activities with a fee mechanism; (8) buying clothes, uniforms, or shoes for teachers or students for personal use that are not school inventory; (9) maintaining school infrastructure with moderate and severe damage categories; (10) build a new building or room; (11) buying investment instruments; (12) finance activities to participate in training, outreach, and assistance related to the Regular BOS Fund program or the Regular BOS tax program organized by institutions outside the Service and/or Ministry; (13) finance activities that have been fully funded from sources of funds from the Central Government, Regional Governments, or other legitimate sources; (14) misuse the use of Regular BOS Funds for personal or certain group interests; (15) Become a distributor or retailer of purchasing books for students at the school concerned.

The results of Muryati's research (2016) show that: (1) planning for the management of BOS funds is prioritized for quality improvement, but the participation of school members is not optimal. (2) In the implementation: (a) the distribution of funds is carried out at the beginning of the quarter, (b) the bookkeeping process is carried out regularly, and (c) the principles of accountability and transparency have been properly implemented. (3) supervision is carried out by school principals and school supervisors by examining the SPJ BOS; evaluation is carried out by filling out an implementation questionnaire once a year by the District BOS Management Team. (4) Reporting on the use of BOS funds in the form of SPJ is carried out quarterly to the Regency BOS Management Team through the UPT of Education Services. The procedures for and reporting of BOS Funds are based on the establishment of the main tasks and functions of each of them: (1) Make plans for the use of Regular BOS Funds; (2) Fill out and update the Dapodik according to the real conditions in schools up to the deadline set every year; (3) Use Regular BOS Funds in accordance with the components used for Regular BOS Funds; (4) Make a report on the use of Regular BOS Funds; and (5) Form a School BOS team, consisting of: (a) principal as the person in charge; (b) school treasurer; and (c) members consist of: 1 (one) person from the teacher element; 1 (one) member of the School Committee; and 1 (one) person from the parents/guardians of students outside the School Committee, selected by the school principal and the School Committee by considering credibility and not having a conflict of interest (Arti, 2020). In planning the use of BOS funds, school principals must first make adjustments to the overall school development plan, both short-term and long-term development. Short term development is in the form of one year development. Long-term development is in the form of five-year, ten-year and twenty-five year development. With a plan, the use of BOS funds can be done properly. The use of BOS funds should be based on joint agreements and decisions between the school's BOS management team, the teacher council and the school committee. The results of the agreement must be stated in writing in the form of minutes of the meeting and signed by all meeting participants. In using BOS funds, not all school needs could be met. Because these BOS funds only finance certain activity components, such as purchasing/copying textbooks, student learning and extra-curricular activities, school maintenance, payment of monthly honoraria for honorary teachers and so on (Fitri, 2020).

The results of Yanti's (2021) show that the application of accountability and transparency in the management of BOS funds in the RKAS program at SMP N 3 Sukawati is interrelated and has been going well. Implementation of accountability has been going well. Reporting of BOS funds is not only intended for the party providing the budget, but also for distribution to the party receiving the budget. Thus, the management of the BOS budget funds aims to direct the activities carried out not to deviate from the specified direction. Things that need to be considered in managing the BOS budget include analyzing program activities and their priorities, analyzing existing funds and possibly being able to procure them from various sources of income and from various activities. The management of the BOS budget in the RKAS program carried out by schools is to plan activities and budgets for the next one year together. Furthermore, activity plans and budgets that have been planned are published to Guardians as a form of control that can be exercised by Guardians regarding the management of The BOS budget is contained in the RKAS program's. Accountability can be difficult without monitoring and public participation in decision making (Anggraini, 2001).

## CONCLUSION

The results of the community service implementation applied to Partners show that a good and correct understanding of the BOS Treasurer has been carried out according to the Permendagri 24 tahun 2020 and permendikbud 06 tahun 2021. The BOS Treasurer is capable of managing BOS Funds from the planning process to financial reporting. The BOS Treasurer manages finances according to the norms in accordance with the provisions of the Government's procurement of goods/services of President Regulation No.16 Year 2018.

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