



Implementation Of the Bos Cost Component in Improving the Quality of Education At Al Fatah Junior High School

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Abstract. One of the most important aspects in the management of educational institutions (schools) is the financial aspect. School financial management must be well organized starting from planning, implementation, monitoring, evaluation, and reporting. In this article, school financial management is discussed, in terms of the management of school operational assistance funds (BOS). BOS funds are one of the sources of school funding that need to be managed transparently, accountably, effectively, and efficiently.

Keywords: Implementation, Bos Cost Components, Education Quality.

1 Introduction

Education is an important part of building and educating humans. Schools are educational institutions that manage and organize academic, cultural, religious, skills, and special activities. One of the resources needed to run a college well is the financial side. Schools really need financial resources as part of organizing and equipping various educational facilities and infrastructure in schools, improving the welfare of teachers, and implementing educational programs. School financial management determines the implementation and sustainability of school activities in achieving educational goals. In Law Number 20 of 2012 relating to the National Education System, it is stated that these educational resources support and support the implementation of education efficiently, financially, the facilities, and infrastructure available to families, communities, students, or students are provided and used. and the government, alone or together. The provision and use of educational resources is the responsibility of the authorities, the community and the participant's family [1].

Financial management is all activities related to acquisition, funding and management with several overall objectives to achieve planned goals. Getting funds is often called passive spending, and if we look at the balance sheet, it will be seen in the passive, while the effort to allocate funds is called active spending on the balance sheet will be seen on the asset side. Financial management not only learns how to get funds but also how to use and process those funds. Financial management itself has a function that can help in education, including maximizing, mobilizing appropriately, for the survival of the institution. With financial management, we can learn how to spend

money, manage financial cash, can minimize finances incurred, and help with financial planning [2].

Good and appropriate financial management is proven in financial management studies. Funding is an important factor in education, to find out whether this situation will be sufficient or not. Education costs in accounting have two records, namely the cash side and the cost side. Tuition fees are defined as income received annually from various official sources from time to time, and out-of-pocket expenses are de-fined as annual expenses for academic purposes, and income and expenses must be recorded in an accounting journal [3]. Management is very necessary in the field of education, because financial management will make it easier for the education to make improvements with the fulfillment of the educational needs. In this article, the source of school funds that can be managed in schools comes from the government funds (school operational assistance) BOS, in this case, there is also a need for an in-depth discussion, so the researcher will discuss it more deeply.

Education funding within the framework of the education system in Indonesia is a strategic part of determining the achievement of predetermined educational goals. In other words, the quality of education in Indonesia is influenced by the education funding sector. Regarding the strategic role of education financing, the government through the National Education System Law Number 20 of 2003 Article 46 states that education financing is a joint task between the government, regional govern-ment, and the community. Financing management is a very strategic component of education, so there are a lot of studies on financing management in improving the quality of education. One form of education financing is the school operational assis-tance fund. The research conducted research on the implementation of the cost component of the school operational assistance fund (BOS) in improving the quality of education in Al Fatah schools. In the implementation of school operational assis-tance funds (BOS), Al Fatah schools are used in the implementation of learning and extracurricular activities, learning assessment and evaluation activities, the imple-mentation of school administration, the development of the teaching profession and education personnel, the financing of power and service subscriptions, the mainte-nance of facilities and infrastructure, the provision of learning multimedia tools, the development of libraries or reading corners and for the financing of honorary teach-ers. This is a strategy of Al Fatah schools to improve the quality of education.[4]

Many studies have been conducted to examine the problems that arise when using School Operational Assistance (BOS) at the secondary school level, but there has been no research that specifically examines the implementation of the BOS cost component at Al Fatah Junior High School Surabaya.

Based on the results of research in the journal, in general, the use of BOS funds in the five SDNs of the Sukadana District Cluster is according to the needs of the school, but it is not in accordance with the BOS implementation manual which meets 13 activities. This is due to the lack of understanding from school principals and teachers in making RAPBS and SPJ BOS and the absence of special personnel so the management of BOS fund administration is not appropriate. Efforts need to be made by schools so that the management of BOS funds is appropriate and correct, it is hoped that with proper administrative management, accountability will also be appropriate [4].

In general, the use of BOS funds in five elementary schools in cluster I Sukadana District is in accordance with school needs, but not in accordance with the guidelines for implementing BOS 13 activities. This is caused by a lack of knowledge of school leaders and teachers to create RAPBS and SPJ BOS as well as a lack of professional staff so that they are not good at administering BOS funds. Management of BOS funds must be carried out well, hopefully through good management and accountability.

There is a contribution in the research entitled the implementation of School Operational Assistance Funds (BOS) to improve the quality of education at Al Fatah Junior High School. This is a valuable thing. Which in this study discusses how effective in allocating school operational assistance funds (BOS) is in accordance with the objectives, because the implementation of the components of school operational assistance funds includes several things, including examining how the concept of school operational assistance funds (BOS) is applied, being able to see the evaluation of learning quality and being able to find out the obstacles and supports in the implementation of school operational assistance funds (BOS) in every school. With this research, it will provide a broad and in-depth insight into how school operational funds (BOS) can be operated optimally in improving the quality of education.

2 Methods

This study uses a descriptive qualitative method. according to (Sugiyono: 2005) quoted from [5]. Qualitative research is research used to conduct research on a natural condition, where the researcher is a key instrument. According to Moleong (2005:6), qualitative research is research that is used to understand what events are experienced by the research subject, for example human behavior, motivation, and characteristics holistically and describe them in words and language that are standard with natural context and methods.

The data collection technique in this study was carried out through observation techniques and conducting interviews with the principal of Al Fatah Junior High School about the implementation of the use of BOS funds to improve the quality of education at Al Fatah Junior High School [6]. Data analysis in this study uses the analysis method according to Milles and Huberman in including 1) Data collection. 2) Data reduction, 3) data presentation, 4) Conclusion/verification (Rijali Ahmad, 2018).

The first is data collection. Noeng Muhadjir (1998: 104) defines data analysis as "an effort to find and compile in a structured manner the records of field results, interviews, and others to provide the researcher's understanding of the study being studied and present it as a finding for others. The format of field notes consists of: (1) factual notes: qualitative data from observations and interviews in the form of detailed descriptions and direct quotes, (2) theoretical notes: by researchers in the field to conclude the structure of the analysis results. (3) Methodological notes: The experience of researchers who want to apply qualitative methods in the field. Each record has two contents. The first explanatory note: contains the main part, the second note/reflection note: contains criticism of the explanatory note (Rijali Ahmad, 2018).

The second is Data reduction. Data reduction is a process that focuses on selecting, simplification, leveling, and changing data from field records. Data reduction includes (1) data summarization, (2) coding, (3) topic exploration, and (4) cluster creation.

The third is the presentation of data. Data presentation is an activity of gathering information, drawing conclusions, and providing opportunities to take action. The presentation of qualitative data can be in the form of descriptive text in the form of field notes, matrices, graphs, networks, diagrams, and others.

The fourth is the drawing of conclusions. Conclusions are drawn while in the field, researchers continue to try to draw conclusions. These conclusions were tested during the study through: (1) reconsideration when writing, (2) reviewing field notes, and (3) peer interaction to develop intersubjective consensus. (4) Comprehensive efforts to place copies of documents in separate places. datasets to survey and exchange ideas

3 Discussion

Discussion The definition of BOS funds quoted by is a government program that funds the cost of elementary and secondary school materials as a means of implementing the nine-year program of required schooling. The BOS program aims to waive all types of education costs from school operational costs for students in all public and private elementary and junior high schools as well as private schools in Indonesia [9].

According to Harsoyo quoted by, management is a term derived from the word "manage" and refers to the exploration and utilization of all possibilities effectively and efficiently to achieve certain goals that have been determined. In general, the process of managing the school operational assistance fund (BOS) budget includes planning, implementation, monitoring, reporting, and accountability. Management is the core of the implementation of the BOS fund budgeting process. Management is the determination of a rational and systematic activity budget for educational activities in order to achieve predetermined goals. This understanding includes the element that management has a rational and systematic process, activities, and goals to be achieved [9].

Management attempts to make sure that the actions taken do not stray from the intended course while allocating BOS funding. An examination of programs and activity priorities, as well as an examination of the money already available from a range of diverse sources of revenue and activities, are factors to take into account while managing the BOS budget. The principal of Al Fatah Junior High School Sura-baya is responsible for overseeing all aspects of the school and is the person with the greatest understanding of what the school needs in relation to paying teacher honoraria. As such, the principal will play a key role in the management of BOS funds. Additionally, since reporting the use of BOS money to the Ministry of Education and Culture is also a part of this, the use of BOS funds must constantly be adequately monitored to ensure that there is no misuse of them. As can be seen from the description above, the principal's responsibility in managing BOS funds is to approve their use in accordance with the needs of the school and oversee their administration to ensure that policies and procedures are followed. BOS is carried out both internally and by the School Supervisor designated by the Surabaya City Education Office, in addition to overseeing and evaluating the utilization of money.

According to the information submitted by the principal of Al Fatah Junior High School, the cost components of the BOS that have been implemented by Al Fatah Junior High School Surabaya are as follows, in the implementation of learning and

extracurricular activities, in the implementation of learning assessment and evaluation activities, in the implementation of school administration, in the development of the profession of teachers and education personnel, in financing power and service subscriptions, in the maintenance of facilities and infrastructure. in the provision of learning multimedia tools, in the development of libraries or reading corners, and in the payment of teacher honorariums.

The technical rules for the use of BOS funds are controlled in the Regulation of the Minister of Education and Culture Number 08 of 2017, which T mentioned in 2017 regarding the Technical Guidelines for the Use of BOS Funds. This conclusion may be drawn from the interview findings above. So there are 11 items/components and 8 spending criteria financed by BOS. Can be used for management (the old *juknis* includes 13 items/components of expenses). According to the use of funds, it has been determined and allocated for school operational activities, including the development of facility standards, the development of cost standards, the development of evaluation standards, and the development of process standards related to the eight content standards and other elements. BOS monies are heavily invested in raising school standards. The planning and execution are different because the BOS financial plan made in ARKAS can be changed in the event of failure. The BOS budget plan made in the ARKAS application is printed in the school wall magazine every semester or displayed at committee meetings during the preparation of student certificates. Therefore, parents of students will also be informed about the planning scheme implemented by the school BOS. The school strives to make the best use of all BOS funds collected to support all school activities [10]. About Technical Instructions for Using BOS Funds in 2017. So there are 11 items/ components and 8 criteria BOS - financed expenditure. Can used For management (the old technical guidelines included 13 items/ components expenditure). According to [11] use of funds has been determined and allocated for activity operational school, includes development standard facilities, development standard costs, development standard evaluation, and development related process standards eight standard content and elements other. BOS funds are used in a way intensive For increase quality school. Planning and implementation different Because plan BOS finances created in ARKAS can be changed If happen failure. Plan BOS budgets created in the ARKAS application are printed in the magazine wall school every semester or displayed at the meeting committee moment preparation certificate student. Therefore that, old man students will too notified about scheme planning carried out by the school BOS. School endeavors utilise the best all BOS funds collected For support all over activity school.

Thus, the BOS cost component has also been utilized to raise the standard of instruction at Al Fatah Junior High School in Surabaya, where a coordination meeting was previously convened to address urgent or important school needs. Such as facilitating student learning activities with digital equipment or equipment such as Chromebooks / laptops and projectors; and improving teachers' skills/competencies through MGMP forum activities or workshops.

Special programs and initiatives implemented by Al Fatah Junior High School Surabaya funded by the BOS Fund have proven to have a significant positive impact on student learning and development. Through proper resource allocation and efficient management, these programs can create a motivating learning environment, expand knowledge, and develop students' overall potential. From providing adequate educa-

tional facilities to introducing innovative learning methods, every step funded by the BOS Fund will help improve the quality of education and encourage students' cognitive, emotional, and social development.

The use of BOS funds at Al Fatah Junior High School Surabaya must be done deliberately and carefully, targeting specific and urgent needs. Through a holistic and strategic approach, we can optimize the allocation of funds to support various important aspects of student learning and development, including: improving the quality of educational institutions, developing relevant curricula, and providing adequate resources for extracurricular activities and human resource development. With a focus on accountability, transparency, and the involvement of all pertinent parties, the utilization of BOS money is a powerful instrument for raising educational standards and has a major positive impact on Al Fatah Junior High School Surabaya pupils.

There are still difficulties and barriers when putting initiatives into action. To guarantee compliance with applicable regulations, for instance, the implementation of BOS cost components involves reporting the use of BOS funds to the Ministry of Education and Culture. To overcome this challenge, the management of Al Fatah Junior High School Surabaya will continue to understand the latest procedures and regulations related to the management or use of BOS funds and will always consult or co-ordinate with school leaders to ensure compliance. Although the management of BOS funds at Al-Fata Junior High School Surabaya has been very good, more focus is required on the reporting component in order to make it more comprehensive and compliant with the defined protocols.

The Ministry of Education and Culture's (KEMENDIKBUD) education report card, which was previously adjusted to reflect the actual state of the school, lists the needs and priorities for education, and this information is taken into account when allocating BOS funds to Al Fatah Junior High School Surabaya.

Teachers, school committee members, and treasurers attended a coordination meeting at Al Fatah Junior High School regarding the integration of the use of BOS funding. BOS funds are used in conjunction with committee funds, another source of funding, to undertake various initiatives aimed at raising the standard of instruction at Al Fatah Junior High School Surabaya. Committee funds are obtained from various sources, including:

1. Stimulus funds from the central government (Depdiknas). The funds are used to encourage school organization and operations.
2. Funds of the Madrasah Committee of the APBD. This fund comes from the Regional Revenue and Expenditure Budget (APBD) and is expected to provide financial support to improve the performance of the school committee.
3. Committee funding comes from the community, including student guardians, the business world, and the industrial world (DU-DI) [12].

The use of BOS funds at Al Fatah Junior High School Surabaya does not only focus on the infrastructure aspect, but also on improving teacher competence and learning quality. In the infrastructure aspect, BOS funds are used for the development of libraries or computer labs, minor repairs to classrooms, and maintenance of facilities and infrastructure. Meanwhile, in improving teacher competence and learning quality, BOS funds are used to:

1. Participating teachers in Subject Teacher Deliberation (MGMP) activities,
2. Workshops, as well as seminars or webinars to develop teacher competence in making teaching tools, teaching methods/strategies that are current (digi-tal era) and fun,
3. Facilitate learning with supporting facilities and infrastructure. So that a comfortable learning atmosphere is created for students.

4 Conclusion

As part of a nine-year mandatory education policy designed to eliminate all forms of student fees, the government established the BOS fund, which pays for primary and secondary school tuition. The principal of Al Fatah Junior High School is in charge of overseeing BOS finances. To ensure that there is no theft, the principal of Al Fatah Junior High School also keeps an eye on how BOS monies are managed. In the implementation of funds, there are obstacles faced in reporting BOS funds to the ministry. The allocation of BOS funds at Al Fatah Junior High School is adjusted to the priority needs of the school. It is also used to improve teacher competence and learning quality.

The major recommendation is that school administrators create a more efficient BOS resource allocation plan by determining the schools' top priorities and allocating resources in response to pressing demands to raise student performance.

Additionally, in order to guarantee adherence to relevant laws and maximize the advantages for students and the educational setting, instructors and staff members need to be actively involved in the BOS fund management process. To increase effectiveness, it is absolutely necessary to monitor and evaluate the implementation of the BOS Fund continuously to ensure the achievement of the educational goals that have been set. Along with the implications (usefulness) of this research for the field of education, it is important to recognize that effective and efficient management of BOS funds is a critical component in raising the bar for junior high school education quality. Principals, teachers, and administrative staff can benefit from practical advice and recommendations on the best ways to manage BOS funds. Additionally, the research aims to raise public awareness of the value of accountability and transparency in the use of public funds in the educational setting, which can boost public confidence in the educational system. Finally, it emphasizes the significance of creating policies that support the efficient and sustainable management of BOS funds, which can contribute to increasing equal access to education and improving the quality of learning in all schools.

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