

## **THE IMPLEMENTATION OF EDUCATION FINANCING THROUGH BOS FUND MANAGEMENT IN IMPROVING EDUCATION QUALITY**

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***ABSTRACT:** The purpose of this study is to analyze and describe: 1) Implementation of education financing through the management of BOS funds in improving the quality of education; 2) Barriers to the implementation of education financing through the management of BOS funds in improving the quality of education. 3) Efforts made to overcome obstacles in implementing education financing through the management of BOS funds in improving the quality of education. The research method used in the preparation of this scientific paper is descriptive with a qualitative approach. The data collection technique is done through interviews, observation, and documentation study. The informants in this study were the principal, teachers, staff, and other stakeholders in SMA Negeri 1 Kadipaten. The results showed that 1) Implementation of Education Financing through BOS Funds at SMAN 1 Kadipaten Majalengka Regency was effective. This can be seen from several aspects as follows: 1) Planning for Education Budget Compilation is carried out carefully; 2) The education financing is carried out by the operational guidelines and technical guidelines for BOS, and 3) Budget supervision is carried out effectively; 2) There were various obstacles faced in the management of BOS funds in improving the quality of education 3) There were various efforts made to overcome the obstacles faced in implementing the management of education financing through BOS funds in improving the quality of education.*

**Keywords:** BOS, Education Financing, Education Quality

### **I. INTRODUCTION**

The demands for quality graduates and educational institution services are increasingly urgent because of the increasingly fierce competition in the job market. One of the implications of globalization in education is the deregulation that allows foreign educational institutions to open their schools in Indonesia. Therefore, the competition between education providers and the job market will be more massive. In anticipating rapid changes as well as increasingly large and complex challenges, it needs the effort to increase the competitiveness of graduates and other academic products and services for educational institutions. It can be achieved by improving the quality of education managerial (Yuliana, 2018).

Quality is the nature of goods and services. Everyone always expects and even demands quality from others; on the other hand, other people still expect and demand quality. This means that quality is not something new because it is a human instinct

(Kováč, 2012; Kuo, 1921). The quality of goods and services as products is demanded so that other people who use them are satisfied. Thus, quality is a combination of a good or service's characteristics, which shows its ability to meet customer needs, both expressed and implied needs. Objects and services resulting from human activities that are consciously carried out are called "performance". Performance is what quality demands, so that the term "quality of human performance" appears (May et al., 2020). An implementation is called quality if it can meet or exceed the needs and expectations of its customers. Therefore, a product or service as performance must be made in such a way as to meet the needs and expectations of its customers.

Education service customers can consist of various elements of at least four groups as stated by M.S. Farooq, M. S. Akhtar & Memon (2007), among others: The first, one who learns can be a student/ pupil/ study participant referred to as primary external customers. They are the ones who directly receive the benefits of educational services from these institutions. Second, clients are related to people who send them to educational institutions, namely parents or institutions where these clients work, and we call them secondary external customers. Other customers who are tertiary are employment. It can be government or community users of educational output (tertiary external customers). Apart from that, fourthly, in institutional relations, there are still other customers from internal institutions. They are teachers/lecturers/tutors, administrative staff of educational institutions, and leaders of educational institutions (internal customers) (see Chandra et al., 2018; Ibrahim & Amatullah, 2018).

Among the fundamental problems in educational administration is the economy of education (Deveci & Gunduz, 2012). On a micro-scale, the study focuses on education financing issues, including revenue, allocation, accountability, and efficiency. How much costs must be calculated and spent, where to get them, what priorities must take precedence, and how to optimize all its resources. Mangkunegara & Prabu (2009) argues that education funding is an activity in providing education that concerns how to find sources of funds and how to use them. Besides, teacher professionalism must be supported by standard competencies that must be mastered by professional teachers (Bunyamin, 2016; Taniredja & Abduh, 2016).

According to Surya (2004), professional teachers must master scientific material abilities and methodological skills. They must also have a high sense of responsibility for their work towards God Almighty, the nation and state, institutions, and professional organizations. In addition, teachers must also develop a high sense of community with their fellow teachers. This is where the roles of higher education institutions and teacher professional organizations (such as PGRI or known as the Indonesian Teachers Association) are very critical. For this reason, the development of teacher professionalism must also require the life and role of other teaching staff professional organizations (Tanang & Abu, 2014).

Furthermore, to see the quality of education in terms of academic achievement, namely the National Examination of SMAN 1 Kadipaten, national examinations fluctuated, however, their scores in 2019 were better than in previous years, even though the scores obtained were not as expected. This is thought to be due to several factors, such as the quality of education and education funding, which increase every year. Based on the background above, the title of the research is "The Implementation of Education Financing through BOS Fund Management in Improving Education Quality (Study at SMA Negeri 1 Kadipaten, Majalengka Regency)."

## **II. RESEARCH METHOD**

This study uses a descriptive method, a research method that seeks to describe and interpret objects by what they are (see Apriyanto et al., 2020; Hidayat et al., 2019; Apriyanto & Nurhayaty, 2019; Elliott & Timulak, 2015; Nassaji, 2015; Silverman, 2013). Observation, interviews, and documentation were used to collect data (e.g., Apriyanto & Anum, 2018). The author conducted the research at SMA Negeri 1 Kadipaten, Majalengka Regency. In this study, the authors describe what it is about the implementation of education financing through BOS funds in improving the quality of education at SMAN 1 Kadipaten, Majalengka Regency. In the process of analyzing research with a qualitative approach, there are several steps taken, namely:

### **a. Data Reduction**

The reduction will provide a clearer picture and make it easier for researchers to carry out further data collection and search for it if needed.

### **b. Data Presentation**

It is an information organization assembly, a description in the form of a complete narrative that further allows research conclusions to be carried out. One is a narrative about various things that have happened or been found in the field, thus enabling the researcher to do something about the analysis or other actions based on this understanding.

### **c. Drawing Conclusion and Verification**

The conclusion is the final result of a qualitative study. The researcher tries to give the full meaning of the collected data. It needs to be verified so that they are sufficiently trustworthy and can really be accounted for.

## **III. LITERATURE REVIEW**

The education cost budget consists of two sides related to each other, namely the revenue budget side and the expenditure budget to achieve educational goals (see Chan, 1997; M. Gibson, 2009; Saputra, 2018). According to Fattah (2000), the revenue budget is earned annually by schools from various official sources and regularly received. Public primary schools generally have revenue budget sources, consisting of the central government, local governments, surrounding communities, parents of students, and other sources. Meanwhile, the basic budget of expenditure is the amount of money spent annually to implement education in schools. School spending is very much determined

by the components whose numbers and proportions vary from one school to another, and from time to time.

Based on the ingredient approach, school expenses can be categorized into several expenditure items (e.g., Hayes & Keller, 2009), namely:

1. The expenditures for lesson implementation
2. The expenditures for school administration
3. The maintenance of school facilities and infrastructure
4. The employee welfare
5. The administration
6. Technical education and training
7. Data Collection

The calculation of costs in education will be determined by the elements above. Based on the analysis of real costs by the activity according to its type and volume. In the concept of basic education financing, two important things need to be studied or analyzed, namely the total cost of education and the unit cost per student. The unit cost at the school level is the aggregate cost of education at the school level, whether sourced from the government, parents, and the community, which is spent providing education in one year.

#### Problem Approach

A successful educational institution cannot be separated from the high cost of education. In essence, the quality of education will be directly proportional to the cost of education incurred; the higher and more expensive the cost of education is used and spent, the better the education service. School management requires collaboration, cooperation networks, and roles from various parties, so that leadership in schools requires a distributed leadership pattern (see Ekosusilo, 2020; Fajarwati et al., 2016; Siahaan et al., 2019; Waseem et al., 2013)

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Education financing in schools has a significant contribution to quality, namely (1) teacher welfare, (2) teacher ability, (3) classroom facilities, (4) textbooks. The four components in preparing the RAPBS or School Income and Expenditure Budget Plan require a priority scale in obtaining cost allocation. Education financing is an activity in the provision of education that concerns how to find sources of funds and how to use the available funds to provide education.

Education financing includes several aspects. First is the revenue aspect or sources of education financing; The second is the allocation or distribution aspect, which covers

how to allocate and distribute the costs obtained from various revenues for the benefit of education (Roser & Ortiz-Ospina, 2016).

Based on this, education financing concerns the analysis of sources of funds and involves the efficient use of these funds. The more efficient an education system is, the fewer funds are needed to achieve educational goals (Ramadhani, 2020).

As the main actor in educating and creating smart and noble students, the teacher must have professional competence and be able to implement it in teaching and learning activities. It will be faster if the teacher's professionalism goes well—complete school infrastructure to support the needs of teachers. Thus, the implementation of teachers' professional competence and the quality of school education can produce a student with accountable learning achievement. In addition, several factors that can determine and influence school success are the level of the community's economy, socio-politics, community education, government policies, school leadership, classroom learning strategies, and teachers' professionalism (Karim et al., 2020).

#### **IV. FINDINGS AND DISCUSSION**

##### **1. Implementation of Education Financing through BOS Funds at SMAN 1 Kadipaten, Majalengka Regency**

The implementation of Education Financing through BOS Funds at SMAN 1 Kadipaten, Majalengka Regency is running effectively, this can be seen from the following indicators:

1. Each year compile the RAPBS, which are legalized to become the APBS or School Income and Expenditure Budget.
2. Preparing the RAPBS is always based on the school work guidelines so, that preparation also includes the supervisory tool's completeness. The supervisory tool is the formation of a budget supervisory body.
3. The APBS has been prepared and will be used to evaluate the implementation of school programs every year.
4. In preparing the RAPBS, they always use various strategies, usually using Internal Environmental Analysis and External Environmental Analysis.
5. Annual compiled RAPBS, and the RAPBS is then legalized to become the APBS or School Income and Expenditure Budget.
6. Preparing the RAPBS is always based on the school work guidelines.
7. In the preparation of the RAPBS / APBS, it also includes the completeness of the supervisory tool. It is the formation of a budget supervisory agency.
8. APBS has been prepared and will be used to evaluate the implementation of school programs every year.
9. Using various strategies to prepare the RAPBS, usually using Internal Environmental Analysis and External Environmental Analysis.

10. Every year, we get BOS funding of Rp. 1,400,000, - which is paid every 3 months. BOS funds are beneficial for school finances; almost 80% of our finances come from BOS funds.
11. Apart from BOS funds, we also receive funding from the society in monthly school committee donations.
12. It has education financing income from the government and the community, but other financing sources such as assistance from the private sector.
13. BOS has a very tidy accounting and budgeting system and procedures based on the Website and based on physical reports in terms of accountability.
14. In implementing BOS, it requires a person in charge of budget recipients and expenditures. The person in charge is the principal and treasurer of the school.
15. In selecting the BOS treasurer, it can come from teachers or administrative staff. BOS treasurers' appointment is based on predetermined criteria, and the treasurer must be an expert in financial accounting. Apart from being formal, we also provide special requirements, namely, mandate.
16. In the implementation of BOS, the central government established the budget revenue and expenditure mechanism and procedure. We only issue shopping according to the user guide.
17. In implementing BOS, we must have communication and cooperation. We always communicate to solve the problems we face. On the other hand, we also collaborate with other parties to run BOS appropriately and adequately.
18. BOS has budget supervision principles, namely 11 budget principles.
19. The audit is carried out by the internal audit team and the external audit team.
20. SMA Negeri 1 Kadipaten carries out an audit carried out by an internal audit team and an external audit team. The school itself forms an internal audit team, and a team carries out an external audit team from the provincial education office or authorized government agency and interested parties.
21. SMA Negeri 1 Kadipaten always carries out internal supervision, and we form an internal audit team and a BOS internal supervisor team.

This condition is in line with research conducted by Abdul Malik in 2017 with the title "Analysis of School Operational Assistance Fund Management (BOS) 2017 at SMA Islam Dempo Timur Pasean, Pamekasan." This study's results indicate that (1) the planning of BOS funds for SMA Islam Dempo Timur carries out the preparation of RKAS and RAB. (2) Applying SMA Islam Dempo Timur BOS funds to distribute funds every quarter. At the same time, the withdrawal of funds is made by treasurers and school principals. The use of funds for non-personnel school operational activities. Then, the spending is carried out by the goods/services shopping team. The bookkeeping carried out by the treasurer based on evidence (3) is carried out internally, and externally (4) fund reporting is carried out every semester.

The School Operational Assistance Program (BOS) aims to free education costs for underprivileged students and make it easier for other students to get better quality basic education services until graduation in the context of completing the nine-year compulsory education. The BOS program's target is all schools at the elementary, junior, and senior high school levels, both public and private, in all provinces in Indonesia. The budget wants to function as a tool in planning and control, so the budget must be prepared based on the following principles:

- a. There is a clear division of authority and responsibility in the management system and organization.
- b. The existence of an adequate accounting system in carrying out the budget. '
- c. The existence of research and analysis to assess organizational performance.
- d. There is support from the executor from top to bottom (Fattah, 2000).

The four points above can be created if the organization and its management are in a healthy category. An important issue in preparing a budget is using funds efficiently and allocating appropriately, according to the priority scale.

The allocation of BOS funds is carried out as follows:

- a. The PKPS-BBM (Compensation Program for Reduction of Fuel Subsidies) Central Team collects data on the number of students for each school through the PKPS-BBM Teams at provinces, and districts/cities then determine the allocation of BOS funds for each province.
- b. Based on data on the number of students per school, the PKPS-BBM Central Team allocated BOS funds for each province.
- c. The Provincial PKPS-BBM Teams and District / City Teams are expected to re-verify the data on the number of students for each school as a basis for determining allocations in each school.
- d. The District/City PKPS-BBM Team determines schools that are willing to receive BOS through a decree signed by the Head of District/City Education Office, Head of District/City Kandepag, and the Education Council attached with a list of school names and the amount of aid received. Schools that are willing to accept BOS must sign a Letter of Assistance Agreement (SPPB).
- e. The district/city PKPS-BBM team sends a BOS allocation decree by attaching the school list to the provincial PKPS-BBM Team, a copy to the BOS recipient Post / Bank and School.

In determining the allocation of BOS funds for each school, it is necessary to consider that there are two different periods of the school year in one budget year.

#### 1) Withdrawal of BOS Funds

- a. The Provincial PKPS-BBM Team submits data on the school accounts for BOS recipients and the number of funds distributed to the Post office or Government Bank.

- b. Furthermore, the appointed government Post / Bank offices transfer funds at the same time to each school.
- c. BOS funds are withdrawn by the school principal monitored by the school committee head. It can be done at any time as needed.
- d. BOS funds must be received in full in accordance with the allocation decree made by the district/city PKPS-BBM Team.

## 2) Cancellation of BOS Funds

If BOS recipient school has changed and is not categorized as BOS recipients' requirements, the assistance is canceled, and the BOS funds must be deposited back into the state treasury. District or city PKPS-BBM teams are responsible and authorized to cancel it.

Talking about criminal liability for the perpetrators of misuse of BOS funds, it cannot be separated from criminal acts. Although in the definition of a criminal act is not a matter of accountability (Liivoja, 2010; UNODC, 2011). A criminal act only shows the prohibition of an act.

### **1. Barriers to the Implementation of Education Financing through BOS Fund Management in Improving the Quality of Education in SMA Negeri 1 Kadipaten**

In managing BOS funds to improve the quality of education, SMA Negeri 1 Kadipaten has the following obstacles:

- a. BOS always arrived late, so we had to use reserve funds, which were sometimes borrowed from individuals;
- b. BOS fund spending is limited to expenditures that have been determined based on operational and technical guidelines so that there are posts that are not covered by BOS funds;
- c. Payment with the TNT (Non-Cash Transfer) system makes payments quite a hassle because not all companies/individuals have bank accounts, and not all who have bank accounts have a TIN or Tax ID number;
- d. Another obstacle when we realize the payment of an item must be following the budget so that if there is a deficiency, it must be added. On the other hand, if the price is below the plan, the rest must be returned. We know that the price of goods is always dynamic.

### **2. Efforts Made to Overcome Obstacles in the Implementation of Education Financing through BOS Fund Management in Improving the Quality of Education in SMA Negeri 1 Kadipaten**

Based on the results of interviews, observations, and documentation studies, several things can be concluded as follows:

- a. In overcoming delays in BOS disbursement, SMA Negeri 1 Kadipaten seeks bailout funds from school committee funds, school cooperatives, employees, and



- student cooperatives. And unused money school operational needs be met and we will immediately pay if the BOS funds have been transferred.
- b. SMA Negeri 1 Kadipatan continues to implement the operational and technical guidelines according to the procedure, to cover learning outside the operational and technical guidelines. Sometimes, we are looking for other sources of funds outside of BOS, for example, the school committee funds. Besides, we are not allowed to use the allowance funds from BOS spending.
  - c. SMA Negeri 1 Kadipaten is trying its best to find a shop/company with a bank account and has a TIN to do the TNT. However, if they do not get it, they will cooperate with shops/companies so that the TNT can be done but through another company. The company provides cash payments to other companies that do not have an account and a TIN.
  - d. To overcome the realization of goods that do not match the price within the budget, SMA Negeri 1 Kadipaten officials always look for an affordable price in accordance with the budget by lobbying the seller to provide the price. If it doesn't work, we are ready to return it to the state treasury, but it is usually covered with the school committee finances if there is a shortage.

## V. CONCLUSION

The implementation of Education Financing through BOS Funds in SMAN 1 Kadipaten, Majalengka Regency, is running effectively. This can be seen from several aspects, such as the planning for the preparation of the Education Cost Budget is carried out carefully, the education financing is carried out in accordance with the operational guidelines and technical guidelines for BOS, and the budget supervision is carried out effectively.

Furthermore, the obstacles faced in the management of BOS funds in improving the quality of education are BOS always arrives late, BOS spending is limited to expenditures that have been determined based on operational and technical guidelines, payment using the TNT (Non-Cash Transfer) system makes payment quite a hassle, and the actual payment for an item must be following the budget so that if there is a deficiency, it must be added, on the other hand, if the price is below the plan, the rest must be returned.

Various efforts made to overcome the obstacles faced in implementing the management of education financing through BOS funds in improving the quality of education are includes: first, in overcoming delays in BOS disbursement, some ways are done to overcome it such as seeking bailouts from the school committee funds, school cooperatives both employees and student cooperatives, and from individuals who have unused money, so that school operational needs can be met and pay immediately if the BOS funds are disbursed; second, continue to carry out the operational and technical guidelines in accordance with the procedure, to cover learning outside the operational and technical guidelines, we are looking for other sources of funds outside BOS, for example, is from the school committee. Besides, sometimes we are not allowed to use the reserve fund from BOS spending; third, trying as hard as possible to find a shop/company that has a bank account and has a TIN to do the TNT or non-cash transfer. However, the school

can not find it, and then they will cooperate with shops/companies so that TNT can be done but through another company. The company provides cash payments to companies that do not have an account and TIN; and fourth, to overcome the realization of goods that are not in accordance with the price within the budget, we always look for prices that are under the budget by lobbying the seller to provide prices according to the existing budget. If this condition does not work, we are ready to return to the state treasury. Besides, if there is a shortage of our prices, the school usually covers it with the school committee finances.

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