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APPLICATION OF SCHOOL FINANCIAL MANAGEMENT IN MANAGING THE BOS FUND IN SDN 09 V KOTO KAMPUNG DALAM

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Abstract
Management is one of the most important components of any educational institution. When the management of an educational institution is very good, it can improve the quality of its education effectively and efficiently in managing the educational institutions that are specialized in management of the School Operations Assistance Fund (BOS). School Operation Assistance (Bos) is one of the assets of the school that should be managed as best as possible to common goals. An educational organization must manage the school's finances as well as possible so that the goals of the institution can be achieved well. The purpose of this research is to know how the management system of the BOS funds in SDN 09 V Koto Kampung Dalam. In this research the method of research used is qualitative and descriptive research methods that are sources of field research along with previous research related to the title of the discussion on this research such as books and journals. The findings of this study show that there are many steps or systems of management of the School Assistance Operational Fund (BOS) in SDN 09 V koto Kampung dalam. These stages include planning, management, supervision and accountability of the BOS fund for school progress.

Keywords: Financial management, fund management, educational institutions

INTRODUCTION

Success in educational development depends on the SDM's ability to effectively allocate funds based on basic requirements and program development priority levels, consistently and progressively adjusting to program planning on an annual basis. Governments have an important responsibility in setting the necessary conditions forining and managing democratic and fair education. The financial management of educational institutions must be done with care and accuracy. The efficiency of financial management in educational institutions can be observed through the ability of institutions to implement various stages of financial regulation and demonstrate accountability in managing funds in a way that is transparent to the government and the public. Sincere collaboration between the head of school and the financial manager is essential for effective financial management, as it enables the identification and acquisition of various sources of funding to prevent financial shortfalls.

Their responsibility includes not only man, but also the divine presence of God. Therefore, it is highly recommended for the management and stakeholders of Islamic educational institutions to undergo prior conditions both before and during the management process. (Adriana Hanny Bella Sukma & Nasution, 2022)Improving the quality of education is a challenging endeavour as it covers many complex factors, including technical aspects, planning, financing, efficiency, effectiveness, and overall management of the education system. According to Law No. 20 of 2003 on the National

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Education System, educational resources are various means and funds used to support and facilitate the implementation of education. These resources can be provided by families, communities, students, and governments, either individually or collectively.

School financial management should take into account several principles: fairness, efficiency, transparency, and public accountability. (Rahmah, 2016) Article 34 (2) Central and local governments are responsible for ensuring that basic education is provided free of charge. The State is responsible for organizing compulsory education through educational institutions administered by the Central Government, local governments, and the general public. As a result, the Central Government and the Regional Government are asked to offer education services to all students in primary education (SD) and other equivalent educational institutions. (Widyatmoko & Suyatmini, 2017) Financial allocation in education is basically an investment in human resource development. Education is essential for human resources to acquire advanced skills.

Without extraordinary management, it is impossible to maximize potential without adequate financial support. The issue of access significantly affects the implementation of democratic education, as our national education system consistently faces challenges related to the quality and quantity of education provided. Quality problems are aggravated by reliance on quantitative thinking, especially during periods of economic crisis when family financial support is declining. This has caused a large number of school-age children not to be able to complete their education, resulting in an increase in the rate of students dropping out of school. (Gusli et al., 2024)The beginning of the BOSS program took place in early July 2005, under the leadership of Prof. Suyanto, Ph.D., who at the time was the director. Initially, the boss funds were estimated and managed centrally. The procedure went smoothly despite the violations and inaccuracies in some schools.

The current learning and teaching process is running regularly.Financing education is an important element that cannot be neglected in school maintenance and cannot be ignored in any educational process. The quality of education is determined by the significant investment made in the maintenance of education. School education funding as the use of cash and resources available to establish and manage schools in different geographical regions and educational levels. These achievements show that finance is an important resource that directly affects the effectiveness and efficiency of school management. An effective approach taken by the government to address the financing of education in Indonesia is the implementation of the School Operational Assistance Fund programme. (BOS). (Fitri et al., 2019) Starting in 2011, the method of management of the BOS fund has undergone changes to ensure a balanced budgeting technique, taking into account the principles of decentralization and its functioning. The new rules are somewhat complicated, and the process has become longer due to changes from the government.

Under the new system, the management of the BOS funds is divided between three ministries. In particular, the Ministry of Finance is responsible for distributing budgets to local governments, the Interior Ministry oversees the management and accountability of the use of budgets, and the Minister of Education is responsible to allocate and use budgets. By 2020, there will be a significant change as funding for the BOSS will be directed from the Ministry of Finance to the school. Without a doubt, this is an extraordinary achievement that the government has achieved by effectively simplifying the previously complicated bureaucracy. (*Majalah Jendela Sejarah Dan Peran BOS Bagi Pendidikan Indonesia*, n.d.) The leadership of the head of school is an important element, as they are responsible for overseeing the school's management system and guiding educational input, processes, and outputs within the school. The head of the school is responsible for ensuring the successful implementation of educational policies and supervising the administration of all school operations.

In addition, the head is responsible to ensure the availability of high-quality resources to support teachers in carrying out their assigned responsibilities effectively. (Julaiha, 2019). Effective and efficient school administration is crucial to promoting strong partnerships between schools and society, which is essential to building and enhancing collaboration. Cooperation can be achieved through the formation of community participation or school committees, thereby improving the quality of education.In this study the author will do an observation or search for sources about management of school financing in particular in the management of the BOSS Fund in educational institutions. So we can both know how in management of BOSS fund in an educational institution so that the school finance is managed well in accordance with what we want so that education institutions can be more qualitative and qualified because in the school financial management the institution has implemented management of schools financing well then its management is more effective and efficient.

RESEARCH METHOD

In this study, the method of research carried out is qualitative descriptive research, which involves the collection and analysis of data description which is on the collection of data through interviews, observations, sources from books, previous researches as well as journals related to the title of this research. (Sugiyono, 2014) After obtaining the data then the author performs the processing of the data by analyzing so that it can be made a research result so that later can be added to our insights and can also be used as a reference one day. The research was conducted at an educational institution in SDN 09 V Koto Kampung Dalam.

RESULTS AND DISCUSSION

The management of school funding is essential to manage the finances of an educational institution, especially in this research, namely the management of the BOS

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Fund. Therefore, in the management, it is imperative to have a very mature management so that school finances are well managed so that the educational institutions can be more efficient and quality so that schools finance is managed effectively and efficiently. In discussing this research, the author will describe the management of financing as follows:

Financial Planning

The initial stage that an educational institution should undertake is planning. Planning involves determining what, where, when, and how to implement it. The head of the school is responsible for the source of education funds and the school's income and expenditure budget. (RAPBS). Thro the planning of the education funding budget, an educational institution must look at everything that is needed for its future. (Komariah, 2018) Financial planning is an iterative process that begins with setting specific goals and formulating comprehensive strategies to them. According to Siswanto, the steps in planning activities are: prediction, goal creation, programming, planning, budgeting, developing processes, and setting and making decisions. (Ainul et al., 2019)

School financial planning involves allocating financial resources strategically to support educational activities and educational goals. This process involves the consolidation of various resources towards budgetary objectives, and the presentation of a comprehensive plan in the form of proposals for each activity component. In the financial allocation, the head of the school prioritizes the overall school development plan, considering both short- and long-term goals. (Fitri, 2020) The planning process begins with a speech attended by the head of the school, the deputy head, the school committee, and the teacher. The meeting aims to determine the conditions and initiatives that will be implemented in the coming year.

The outcome of this discussion will be a recommendation for a budget plan known as the RKAS (School Activity and Budget Plan), which will include detailed budgets for educational and academic needs.Financial planning is not free from ever-increasing challenges and demands, while available finance remains limited. To overcome the challenge, the head of the school uses a priority framework. School management uses reserve planning to strategically plan learning activities within a specified time frame to ensure financial stability. Financial constraints will drive my policymakers to make financial decisions. Besides serving as a mediator between salary and other stakeholders. (Muhtar et al., 2021)

School Finance Implementation

School financial implementation is the implementation of a predetermined plan strategy that can be modified if necessary. Implementation of financial management is divided into two main processes: revenue management and expenditure management. The financial implementation procedures for admission to schools depend on government sources in particular, the School Operational Assistance Fund (BOS). The management of the BOS fund must comply with the Technical Guidelines for the Use of

BOS Fund, published by the Ministry of Education and Culture. The Ministry is responsible for overseeing the implementation and management of BOS programmes. (Okvita, 2019)

Financial revenue management is carried out by the Treasury using a centralized one-door system. School financial income is categorized into two forms of accounting: the general cash book and the daily cash book. The distribution of financial resources is divided into two categories: 70% for the activities of educational institutions and 30% for human resources activities. Because of the one-door system, the school treasury is responsible for managing the school's financial accounts, which are also supervised by the head of the school. Expenditure management procedures are carried out according to the cost criteria of each program. All fees must comply with the school's program and each program has an assigned individual responsible for overseeing it.

The people responsible for such activities include the deputy head of the school, in particular the vice head who is responsible for the students, the vice-head who oversees the facilities and supplies, the head of school who is in charge of the curriculum, the assistant head of public relations management school, and the chief of the enterprise.School expenditure control only relates to the requirements outlined in the school budget activity plan. The main obstacles to the implementation of school finance are restrictions on financing and rising commodity prices. To address this problem, it is recommended to prioritize the most pressing claims using a priority scale. The school's financial management is under the exclusive supervision of the head of school and the deputy head of the school who is responsible to the finance ministry.

Financial Oversight and Accountability

School financial oversight and accountability can be seen through assessment, type of responsibility, and involvement of external overseers. Evaluations are carried out by the educational institutions and the head of the school to verify the implementation of each school program every three or six months. Based on the results of the evaluation, efforts are made to minimize unnecessary costs and improve the efficiency of the funds spent. The head of school plays an important role in evaluating each activity by ensuring that the teacher who conducts the activity understands the funded expenditure, monitoring, and guidance. In addition to the internal evaluation, there is also an external evaluation of the Ministry of Education. The school's financial accountability to the Ministry of National Education is demonstrated by reviewing physical evidence of expenditure, such as notes or proof of purchase of goods obtained at the end of the year. This is done through a reporting document prepared by the head of the school and the treasurer. (Lestari et al., 2024)

After submitting a report, it is necessary to track the obligation by reviewing the report and monitoring ongoing activity. Transparency is clear in the assessments made by the head of the school and the supervision carried out by the educational institutions. Within the supervision we also need to evaluate the implementation of what we have done in the financial management of the school whether it is in line with the planning we have made before. (Akhyar et al., 2024) After that, we will be able to see its

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weaknesses as well as the obstacles we encounter in its implementation so that we can improve or innovate for the time to come in making planning in school financial management. Reporting should be accountable when there are obstacles at some point in the future which in its responsibility must be from the internal or external involved in carrying out this financial management in an educational institution.

Management of the BOS Fund in SDN 09 V Koto kampung Dalam

1. **BOS Fund Planning**

   Planning, as defined by Luther M. Gulick, is the process of developing a comprehensive framework to identify the necessary tasks and determine the most effective strategy to the goals of the organization. (Saukani et al., 2014) RKAS is regulated according to technical requirements, and funds are categorized in the school's budget activities plan. The budget planning process, especially for the budget plan, involves meetings with the board of teachers, school committees, deputy head of schools, and head of school to estimate the funds of the boss. According to the data provided, the authors conclude that the BOSS fund planning is carried out by combining the RKS and the RAB boss, with the participation of the head of the school, the vice-head of school, and the school committee. There is a need for improvements in the financial management of the BOS, in the planning element, especially with the administrative tools used to insert student data into the curriculum.

2. **Implementation of BOS fund management**

   The management of the BOS fund in the school involves several stages, including payment, collection, use, expenditure, accounting, and taxation of funds. The BOS funds are paid at the beginning of each month, whereas the BOS money is collected at the end of every month by the head of the school and the financial department. However, funding is often hampered by prolonged BOS fund transfers to ensure that they do not interfere with the use of BOS money. The BOS funds received are used to improve the quality of education and school progress.

3. **Monitoring and Evaluation of the BOS Fund**

   Evaluation is the action of evaluating and measuring the final outcome of a task towards a desired goal. (Nurhayati & Deonardo, 2021) Furthermore, the Ministry of Education and Culture plays a role in overseeing the administration of the BOS fund in the school, alongside the head of the school. School committees and internal supervisory authorities oversee the implementation of the management of BOS funds. This oversight is carried out in accordance with the BOS Monitoring plan established by the Department of Education during the management operations of the Bos fund. The result of the monitoring was that the supervisor reviewed and corrected the activity budget.

CONCLUSIONS AND SUGGESTIONS

The financial management system in education involves the implementation of financial management functions in the school's financial management. It includes planning, implementation, supervision, and financial accountability of the school, all in accordance with the principles of the financial management of education. The school has adopted a fund management system that involves planning, in particular the development of RKAS and RAB BOS. Implementation involves various aspects, such as payment, collection, use, expenditure, accounting, and taxation of the BOS budget. The monitoring and evaluation process includes the implementation of supervision by internal and external organizations, as well as evaluations carried out by the head of the school, deputy head of school, and school committees. Reports that include the use of boss money and proof of the transaction use of BOS Fund.

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