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OPTIMISING THE MANAGEMENT OF SCHOOL OPERATIONAL ASSISTANCE (BOS) FUNDS IN PUBLIC PRIMARY SCHOOLS

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Abstract

The purpose of this study was to obtain an overview of how to optimize the management of the School Operational Assistance Fund (BOS) as one of the education budgets in public primary schools to achieve competitive advantage in public primary schools. This research uses a qualitative approach with a descriptive type, and the focus of the research is to evaluate how to optimize the revenue and expenditure of the education budget in public primary schools to achieve the competitive advantage of public primary schools. This research was conducted at public primary schools in Mandiangin Koto Selayan sub-district of Bukittinggi city for three months, from January 2024 to March 2024. This research shows that education budget receipts and expenditures in public primary schools are optimized by optimizing budget receipts from various sources, and budget expenditures are adjusted to the education quality report card, which determines how important improvements are needed in public primary schools according to the school accreditation results and the report card from the Education Quality Assurance Agency. In addition, education budget spending is based on the principles of efficiency and effectiveness through a modeled budgeting strategy that involves relevant stakeholders, including school committees, teachers and parents. This complex deliberation mechanism to fulfill the needs of all stakeholders makes it possible to come up with an effective strategy.

***Keywords*:** Optimisation, Management of BOS Funds, Public Elementary Schools

INTRODUCTION

The financing management of educational institutions is different from corporate financing management that focuses on profit or gain. Educational organisations are public organisations that are not profit-oriented (Papilaya, 2022). The cost of education is closely related to educational resources, which are limited resources. These resources must be managed properly so that goals can be achieved in accordance with the vision and mission. To avoid expenditure that is too great than the income of the educational institution, budgeting is set in accordance with its income. This is achieved through proper planning, organising, directing and monitoring processes in budget management. These methods are intended to help the progress of educational institutions.

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One of the problems with the financial management of educational institutions, especially public primary schools, is that the budget is not optimally allocated according to the priorities listed in the quality report card of public primary schools. As a result, budgets tend to be used more to fulfil education financing standards than to improve services in accordance with other education standards, such as secondary school standards.

This condition is in line with research (Helnikusdita, 2016), which found that school education budgets depend on School Operational Assistance funds, which are mostly used for school financing standards. According to research (Jamilah, 2023), the administrative management of education financing is ineffective because principals and teachers do not understand how to make School Revenue Budget Plans and accountability letters, and there is a lack of thorough supervision and evaluation. This is also supported by research (Taufiq, 2019) which shows that the training budget planning process to improve teacher professionalism is not fully ideal because many factors contribute to the budget planning process, including apparatus resources, planning documents, nominations, budgets, and facilities and infrastructure.

Thus, it is crucial for public primary schools to utilise their budgets efficiently and effectively so that they can meet the needs of the community and students and ultimately achieve school goals. In addition, an important part of Public Primary School budgeting is the proper distribution of the budget according to the priority scale. This is done so that goals can be achieved quickly and in accordance with the vision and mission of the school (Syahbuddin, 2020). School operational assistance (BOS) is not the only source of budget acquisition; there needs to be an effort to allocate budget sources through other sources, such as budget sources derived from community participation, corporate assistance, and good companies.

Improvements in the quality of services provided by public primary schools are accelerated as a result of efforts to obtain funding from various sources. Budgets are the foundation of all school efforts to improve student education. Schools lose competitive advantage due to budget limitations. This also leads to poor service delivery (Kamaludin, 2022). With its programmes, schools have a competitive advantage. To run school programmes, sufficient budget is required to produce these programmes. This means that every year, maintenance and management of public primary school facilities and infrastructure are required. In addition, to improve the competence of graduates, optimising the implementation of management, content, process, educator and education personnel standards is required. To achieve these goals, a budget is also required.

Effective budgeting will enable public primary schools to manage the operational rules of education implementation well. Good budgeting affects the conduciveness of public primary schools. Budgeting serves as a very important fuel for the sustainability of public primary school education activities and operations.

One form of budgeting is the RKS, which in this case is the School Activity Plan and Budget Application (ARKAS). A study by Lestari Wahyuni et al (2023) states that ARKAS is a document containing a collection of school development programme plans for the next one year that are prepared in accordance with the RKS to overcome the existing gap between reality and what is expected towards the fulfilment of National Standards BOS Fund Reporting is a report made by schools on the use of their school BOS budget funds (Lestari et al., 2023). RKAS application which stands for School Activity and Budget Plan. The application created by the Ministry of Education, Culture, Research and Technology (Kemendikbudristek) is included in a semi-offline application similar to the *dapodik* application. So if you want to access this application, you must first download the application on a special website.

In line with research by Windi Wulandari (2022), the Rkas Application (ARKAS) is a method developed specifically for schools. The school does not have internal personnel with IT and financial skills so that it forces the implementing staff to use technology-based activities. With that, the government issued a joint circular in the regulation of the Minister of Home Affairs and the Minister of Education and Culture Number 7 of 2021 formalising the School Activity and Budget Plan Application (ARKAS) as the sole application for managing boss funds (Wulandari, 2022). So ARKAS is an application created by Kemendikburitek to manage activities and budgeting in public primary schools.

The purpose of this study is to gain an overview of the best ways to optimize education budget receipts and expenditures in public primary schools to achieve their competitive advantage. It is hoped that this research will contribute to science by complementing existing educational budgeting theories in accordance with the current conditions and development of public primary schools.

RESEARCH METHOD

This study used qualitative methodology with descriptive type. This research was conducted in public primary schools in Mandiangin Koto Selayan sub-district, Bukittinggi city for three months, from January 2024 to March 2024. The focus of this research is to evaluate the best way to optimize the management of School Operational Assistance Funds (BOS) on education budget receipts and expenditures in public primary schools to gain competitive advantage.

In this study, data collection methods such as observation, interviews and documentation were used, and these methods were triangulated to produce valid and saturated data. In contrast, informant retrieval techniques based on purposeful sampling, also known as purposive sampling, are used for sampling based on some specific considerations according to the research needs (Moleong, 2017). This study involved 17 public primary school principals in Mandiangin Koto Selayan Sub-district, Bukittinggi City as informants. This research uses an interactive analysis model, which is used to collect data, reduce it, present it, and draw conclusions.

RESULTS AND DISCUSSION

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Education budgeting is closely related to education resources. Money, a limited resource, must be managed well so that goals can be achieved in accordance with the vision and mission of public primary schools (Masa et al., 2024). Budgeting is a plan of financial activities that contains estimates of expenditure in the form of figures for a specific period of time. It includes notes on past plans, future plans, resource allocation mechanisms, growth strategies, revenue channeling tools, negotiation mechanisms, control powers, and communication and networking tools. In this regard, the education budget should be clearly structured so that it is easily understood and used for its intended purpose.

To ensure that education budgets are used properly and that no misappropriation occurs, public primary school principals and all those responsible for budget management must be committed to doing so. Public primary school principals have the most important role in this budgeting because of their responsibility to oversee the budget(Indarti, 2020) and (Handoko, 2022). In line with this, school principals are the highest authority in school administration and have enormous power to control policies and oversee education in schools (Isnaini et al., 2023). This must be done by the budget management of public primary schools because the budget must be used in accordance with technical requirements. In addition, budget oversight is

It is very important to ensure that the budget that has been set can be implemented in accordance with the plan. So that there are no overlapping budgets or irregularities in budget allocation when the prepared funds begin to be distributed to each component of the National Education Standards, public primary schools can systematically organise between the needs that must be met and the allocation of funds that will be made through this budgeting. In addition, budgeting plays a significant role in the beneficial use of the funds to be allocated. As they are the managers of public primary schools, principals are fully responsible for the utilisation of the budget (Sjioen & Ludji, 2020).

Optimisation of School Operational Assistance (BOS) revenue, Community Participation (PSM) implemented by school committees, government assistance through the aspiration funds of the legislature, assistance from the business world, assistance from the private sector, and assistance from school business results are some of the sources of education budget revenue. Efforts made by public primary schools to obtain funds from various sources related to education budgeting financing sources include encouraging parents to actively participate in education financing through school committees, which include school programmes, provision of facilities and infrastructure, and support in developing students' interests and talents. The school also asks the business world to help with student practice.

Therefore, in order to create a strong budget for the operation of public primary schools, an integrated mechanism should be used. In this mechanism, the government, the community, other institutions and businesses managed by the organisers should work together to cooperate. However, the optimisation of budget spending is adjusted to the education quality report card. The quality report card from the Education Quality Assurance Agency and school accreditation results determine the level of improvement required by public primary schools. The education budget of public primary schools consists of two parts: capital costs, which include capital costs for equipment, machinery and other fixed assets; then, operational costs, which include personnel and non-personnel costs. Personnel (employee) costs include basic salaries, allowances attached to salaries and structural allowances for structural officials in education units. Non-personnel costs include tools, equipment and machinery.

Thus, education budget expenditure is a cost framework that shows how much money is allocated to education. In addition, it shows how complex the education operations in public primary schools are. In order for needs to be met through effective budgeting mechanisms and measured based on the priority scale of quality improvement resulting from the education quality report card (Mukholidin & Abdullah, 2022) And (Yuningrih, 2023), this budgeting requires the implementation of effective management functions.

A public primary school principal in Bukittinggi City, Rahmad Fuad, S.Pd. He stated that in the field of monitoring the use of BOS funds. Before the existence of inspection and supervision from the Education and Culture Office of Bukitting City, the Bukitting City, Inpekstorat Bukittinggi City, and the Supreme Audit Agency (BPK RI), there should be an inspection and supervision of the use of BOS funds. (BPK RI), there should be an internal examination by the BOS treasurer to the school principal, so that reporting is more optimal. treasurer to the school principal, so that reporting is more optimal and on target.

Translated with DeepL.com (free version)Education budget spending is based on the principles of efficiency and effectiveness through a modelled budgeting strategy that involves relevant stakeholders, including school committees, teachers and parents. This complex deliberation mechanism to fulfil the needs of all stakeholders makes it possible to come up with effective strategies. In addition, stakeholder involvement means information disclosure and transparency of budget utilisation. This allows the school and the community as well as relevant stakeholders to see whether the objectives of education provision have been achieved or not.

CONCLUSIONS AND SUGGESTIONS

Budget setting does not depend on revenue and expenditure. In this case, a comprehensive mechanism is used to mobilise sources of revenue to generate a robust budget for the operation of the public primary school. In this case, the government, the community, other institutions and businesses managed by the public primary school work together to ensure that the budget deployment covers all operational aspects of education delivery or all programmes offered by the public primary school

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Thus, it is hoped that there needs to be a budgeting model that involves stakeholders through an elaborate deliberation process to fulfil stakeholder needs. In addition, there needs to be stakeholder involvement that has an impact on the transparency of information and budget use so that budget use can be evaluated effectively. The involvement of all elements is very important, including school principals, school supervisors, the Education and Culture Office, teachers and teaching staff at the school as well as the involvement of community leaders and parents. This is so that the management of the School Operational Assistance Fund (BOS) can be optimised.

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