



The Transparency of The Management of School Operational Assistance (BOS) Funds at SMP Negeri 230 Jakarta

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ABSTRACT

This research examines the transparency of the School Operational Assistance (BOS) Fund management at SMP Negeri 230 Jakarta, about Law Number 20 of 2003 concerning the National Education System. A qualitative methodology is employed to gain an in-depth understanding of the planning, implementation, and accountability processes of the BOS fund. The findings indicate that the planning and implementation stages of the BOS fund at SMP Negeri 230 Jakarta have been conducted effectively. This is evidenced by the school's readiness to manage the fund and positive evaluation results. Nevertheless, further enhancements are required in the accountability, publication, and filling domain, particularly regarding the transparency of information regarding the allocation and utilization of the BOS fund to all relevant parties. This research offers insights into enhancing BOS fund management effectiveness in schools and other relevant stakeholders.

Keywords:

Transparency;
Management.
School Operational
Assistance Fund
(BOS);
SMP Negeri 230
Jakarta

INTRODUCTION

The 2003 Indonesian National Education Law (Law Number 20/2003) represents the country's primary education governance foundation. This legislation encompasses all levels of education, from primary to secondary education (Inkriwang, 2020). As a legal framework, this law establishes fundamental principles, standards, and procedures for implementing education. Implementing this law necessitates the involvement of many parties, including the government, educational institutions, educators, parents, and communities. The objective is to enhance the general quality of education to facilitate the advancement of the nation and state.

The Law on the National Education System establishes the primary objective of educating the nation. This objective encompasses initiatives to enhance the quality of human resources. Equitable, high-quality education aligned with contemporary demands is the key to achieving this objective. The aspiration is that education can foster the development of a superior generation. This generation is anticipated to possess the requisite knowledge, skills, and character to confront future challenges.

Implementing financing policies in education necessitates allocating funds to schools to facilitate an effective learning process (Hestina & Melinda, 2022). The education sector's demands and requirements compel the government to provide assistance to the community, one of which is the distribution of BOS funds to ensure the continuity of the implementation of quality education (Apud, 2018).

School Operational Assistance (BOS) funds represent one of the government's policy strategies to support the national education system (Rubiyati & Ismanto, 2020). BOS is provided to education units as additional funding to facilitate various educational activities. BOS funds purchase books, stationery, utility payments such as



electricity and water, and other operational needs. It is anticipated that implementing BOS will facilitate improvements in the quality of the learning process and ensure equal access to education for all children, without exception.

The primary objective of providing School Operational Assistance (BOS) funds is to enhance the quality of education in Indonesia. Additionally, BOS aims to expand access to education to the entire community. Another objective is to enhance the equitable distribution of education quality in various regions throughout Indonesia (Halim, 2018).

The utilization and distribution of funds designated for educational operations (BOS) are paramount in realizing established educational objectives. The data in these records serve as the foundation for evaluating how BOS funds have been utilized effectively and efficiently across various educational units. Through data analysis, patterns in the expenditure of funds, the extent to which educational needs have been met, and whether there is a tendency for an increase or decrease in the effectiveness of the use of funds can be identified.

In addition, the data also make it possible to compare the performance of BOS fund management between one school and another so that best practices can be found that can be applied elsewhere. Consequently, data on the use and allocation of BOS funds become essential in decision-making and policy improvement to enhance the quality and efficiency of education at the school level.



Figure 1: Depicts the distribution of BOS in the DKI Jakarta Province

The data indicates that the distribution of School Operational Assistance (BOS) funds in DKI Jakarta exhibits fluctuations and a tendency towards an increase on an annual basis. This increase reflects the government's efforts to support the region's education sector. The increase in the allocation of BOS funds is intended to strengthen the infrastructure of educational institutions, improve the quality of learning, and expand access to education for the people of DKI Jakarta. Another objective is to address the disparities and gaps in the quality of education between schools in the region. It is anticipated that the enhanced distribution of BOS funds will have a considerable positive impact on the advancement of education in DKI Jakarta.



However, although the purpose of the School Operational Assistance (BOS) Fund is laudable, transparency in its management often needs to be improved. The lack of transparency in using BOS funds can result in the misuse or misappropriation of funds, which ultimately harms the education process and the community at large.

Previous research by Sudarsono and Junaedi (2017) demonstrated that transparency in the management of School Operational Assistance (BOS) funds positively impacts community trust and education quality in public schools. The study revealed that schools that adhere to the principles of transparency, such as preparing transparent and accountable financial reports and involving school committees in monitoring the use of funds, tend to be more trusted by the community and parents. This increases community participation in supporting school programs and improves the quality of education students receive.

Another study by Rahman and Wahyudi (2019) also revealed that the transparency of BOS funds is essential in preventing corruption and misuse of funds at the school level. Through a case study approach in several primary schools in Indonesia, this research identified that the need for more transparency is often the leading cause of BOS fund misappropriation. Rahman and Wahyudi proposed implementing a more rigorous monitoring system and utilizing information technology to facilitate the real-time publication of financial reports. This could enhance accountability and diminish the probability of corruption in administering BOS funds.

SMP Negeri 230 Jakarta is one of the educational institutions that receives funds to support school operations using School-Based Management (SBM), meaning that schools manage BOS funds independently. As a public school, SMP Negeri 230 Jakarta is responsible for managing school finances well in five stages: budget planning, implementation, accountability, publication, and filling. To improve the quality of education, this school must manage its financial resources efficiently and effectively (Hidayat, 2016).

Upon further examination, SMP Negeri 230 Jakarta has implemented the principle of financial transparency. Among them were the availability of detailed information on BOS funds on the announcement board and the timeliness in the preparation and submission of accountability reports on the use of BOS funds. In addition, not only school management groups such as the principal, vice-principal and staff, head of the administrative department, and treasurer were involved in the budget planning process, but teachers and the school committee were also actively involved in school budget planning. Therefore, it can be concluded that all members of SMPN 230 Jakarta have participated in monitoring information about BOS funds.

The problem formulation for this study is as follows:

1. What is the transparency mechanism in managing School Operational Assistance (BOS) funds at SMP Negeri 230 Jakarta?
2. How can efforts or mechanisms be implemented to increase transparency in managing School Operational Assistance (BOS) funds at SMP Negeri 230 Jakarta?

This study aims to examine the transparency mechanism in the management of School Operational Assistance (BOS) funds at SMP Negeri 230 Jakarta and identify



potential strategies or mechanisms that could be employed to enhance the transparency of these funds. Consequently, this study aims to gain a more profound comprehension of the BOS funds management process at SMP Negeri 230 Jakarta and propose recommendations for system enhancements that can enhance transparency in the utilization of BOS funds to enhance the quality of education at the school.

METHOD

This research methodology employs an in-depth qualitative approach to comprehensively comprehend the transparency of the School Operational Assistance (BOS) funds management. Qualitative research is appropriate as it allows researchers to explore various stakeholders' views, experiences, and subjective understandings in a broader context (Sari et al., 2021).

The data collection methods employed in this study include participatory observation, in-depth interviews, and documentation studies. Participatory observation will permit researchers to observe how BOS funds are managed in schools directly. At the same time, in-depth interviews will allow researchers to obtain perspectives from various stakeholders, such as school principals, administrative staff, teachers, and parents. The documentation study will entail the analysis of documents about the management of BOS funds, including financial reports, guidelines for the utilization of funds, and related school policies.

This research will be conducted over a set period, which will be further determined to ensure comprehensive data collection and careful analysis. The research locations will involve schools implementing BOS fund management, selected based on specific criteria relevant to the research objectives. The site selection process will consider various factors, including geographical diversity, school size, and the level of RKAS implementation (Intan & Zulkarnain, 2023).

The research was conducted over five months, from January to May 2024, at SMP Negeri 230 Jakarta, Pondok Ranggon, Cipayung District, East Jakarta.

RESULTS AND DISCUSSION

1. School Financial Management

Various financial theories provide a foundation for understanding the principles of managing funds in educational institutions (Rahayu, 2019). Financial theories that are relevant in the context of school financial management include the basic principles of financial management, one of which is the principle of accountability that emphasizes the importance of transparency, integrity, and accountability in managing school funds, thus ensuring that the use of funds is by educational objectives and the interests of society. In addition, the concept of good financial governance is also a focus in the theoretical study of school financial management. Good financial governance includes transparent, accountable, and participatory decision-making processes and implementing effective risk management practices (Suyati, 2020).

By applying these concepts, school financial management can become more professional, reliable, and oriented toward achieving quality education goals. Thus,





the theoretical study of school financial management provides an essential foundation for developing sustainable and effective financial management practices in schools.

2. School Operational Assistance (BOS) Fund

School Operational Assistance (BOS) is a fund the government provides to support school operations in educational activities. The main objective of providing BOS funds is to improve education access and quality in Indonesia. In addition, BOS funds also aim to improve the equitable quality of education in various regions so that every child has the same opportunity to get a quality education. This is because BOS funds play a role in improving the quality of equal access to education services themselves (Perdana, 2021).

3. Transparency in School Operational Assistance (BOS)

The National Planning Agency defines transparency as a principle that guarantees every human being access to information about government administration, namely about policies, the process of making, and the implementation of the plan (Rakhmawati, 2018). Transparency is built on the freedom to obtain information needed by the community.

Transparency in managing School Operational Assistance (BOS) funds is essential for maintaining accountability and public trust (Ningsih et al., 2022). With adequate transparency, parties involved in managing BOS funds, such as schools, teachers, parents, and the general public, can clearly understand how the funds are used and for what purposes. This transparency includes disclosing information clearly and openly about the allocation of funds, the use of funds, and the results and impacts of using the BOS funds.

The disclosure of information on the management of School Operational Assistance (BOS) funds is also an effort to prevent the misuse or misappropriation of funds. Publishing information transparently can minimize the potential for corrupt practices or misuse of funds. In addition, transparency also allows for more effective supervision and control from various parties so that the applicable regulations and the predetermined objectives can run the implementation of BOS fund management.

The level of transparency in the management of School Operational Assistance (BOS) funds can indicate the success and credibility of the education program (Septiningrum et al., 2023). Schools that implement good transparency practices are more trusted by the community and the government and thus have the potential to gain more significant support in obtaining additional funding allocations or other support. Therefore, efforts to increase transparency in managing BOS funds must be continuously improved to ensure higher accountability and sustainability of the education programs.

Transparency in the management of BOS funds refers to the provision of clear and easily accessible information on their use in schools to enable stakeholders to comprehend them fully. The management of BOS funds adheres to the principles of flexibility, effectiveness, and transparency (Waluyo et al., 2023). Transparency is crucial in garnering support from parents, the government, and the broader community, thereby establishing a mutually beneficial relationship between them and



the school components. The relationship is established by providing information and assuring the smooth functioning of activities within the school.

The study focused on one of the junior high schools in Jakarta, namely SMP Negeri 230 Jakarta. The results of the study are presented as follows:

a. Planning Phase

The planning phase of the School Operational Assistance (BOS) funds at SMP Negeri 230 Jakarta demonstrated notable advancement, as evidenced by several indicators that indicated the school's preparedness to oversee the funds. Establishing a BOS committee comprising a representative cross-section of relevant parties, including teachers, parents, and school administrative staff, demonstrated the commitment to thorough planning. The presence of this committee ensures that various viewpoints and interests are reasonably considered when preparing the plan for the use of BOS funds. Handayani (2018) demonstrated that the active participation of various stakeholders, including school principals, teachers, school committees, and parents, in the planning process of BOS funds can enhance accountability and trust in their management.

Secondly, the existence of an annual work plan (RKT) that was meticulously prepared by the BOS committee provided tangible proof that the planning for managing BOS funds had been structured and systematic. The RKT includes various activities and programs that will be funded through BOS funds and the targets to be achieved within the first year of implementation. This comprehensive RKT reflects a profound comprehension of the school's needs and the education's vision and mission as carried out by SMP Negeri 230 Jakarta.

Furthermore, the active participation of teachers in the BOS planning process indicates a successful planning stage. As the primary agents of educational implementation, teachers profoundly comprehend the requisite learning needs. Consequently, their input in formulating the BOS funding plan is of considerable value. The involvement of teachers in the planning process ensured that the programs funded by BOS funds were aligned with the learning needs of SMP Negeri 230 Jakarta.

Finally, the transparency in delivering information on the planned use of BOS funds to all relevant parties, including parents and the community, indicates that the BOS planning stage in SMP Negeri 230 Jakarta has been executed effectively. The school's commitment to transparency and clarity of information facilitates active participation from all stakeholders in monitoring and supporting the implementation of educational programs funded by BOS funds. This fosters an open and accountable working environment, a crucial element in the effective and efficient management of BOS funds. Education fund management is based on fairness, efficiency, transparency, and public accountability principles.

b. Implementation Phase

The implementation phase of the School Operational Assistance (BOS) fund at SMP Negeri 230 Jakarta has been remarkably successful. One indicator of the program's success is the availability of adequate facilities to support the teaching and learning process. A comfortable school building equipped with modern facilities,





including a computer laboratory, a complete library, and clean and organized learning spaces, is clear evidence that the school operational assistance has been managed well.

Moreover, improvements in the quality of education can be observed in students' academic achievements. The results of national examinations and various other academic competitions demonstrate a notable increase from year to year. This demonstrates that the school operational assistance fund has been employed efficaciously to enhance the caliber of education at SMP Negeri 230 Jakarta.

Furthermore, the active participation of all school components, including teachers, students, and parents, is crucial in successfully implementing school operational assistance. Lestari (2019) posited that transparency in school financial management, including in the procurement of goods and services, fosters greater trust among teachers, students, and parents. Establishing effective communication between the school and parents regarding the utilization of BOS funds for educational purposes serves as a robust foundation for achieving shared objectives.

Implementing various extracurricular programs is also an integral part of implementing BOS funds at SMP Negeri 230 Jakarta. Extracurricular activities, such as sports, art, and science clubs, allow students to develop their potential outside of regular class hours. Such initiatives not only enhance the quality of education but also foster the development of strong character and personality traits in students.

Consequently, the implementation of BOS funds at SMP Negeri 230 Jakarta has been a resounding success. This success was the result of close collaboration between all relevant parties and transparent and effective fund management.

c. Accountability Phase

The accountability stage in using school operational assistance funds at SMP Negeri 230 Jakarta is characterized by transparency and accountability. One strategy employed to ensure effective accountability is the preparation of periodic financial reports that provide comprehensive details regarding the utilization of funds. Furthermore, these reports are not only submitted to relevant parties within the school but also to external parties such as the Education Office and the general public.

Moreover, an efficacious internal monitoring apparatus is pivotal to the accountability stage. The utilization of school operational assistance funds is overseen by a team of internal supervisors comprising school staff members who possess the requisite competencies in finance and accounting. Periodic audits are conducted to ensure that the established regulations and stated objectives are utilizing the funds.

Furthermore, accountability in the use of school operational assistance funds necessitates the active participation of all relevant parties, including teachers, school staff, and the school committee. The funds are evaluated regularly, and, if necessary, feedback is provided for improvement. This fosters an environment of transparency and accountability in the management of the school's operational grant.

Moreover, in the accountability stage, reporting is also conducted to the donor or funder, should any be involved. This report contains information about the utilization of financial resources and the accomplishments that have been achieved with the assistance of these resources. Consequently, donors can ascertain that their contributions are utilized efficiently and congruent with the anticipated objectives.



Sari and Prasetyo (2020) posit that transparency and accountability in reporting not only facilitate more effective financial management but also reinforce the relationship between educational institutions and their surrounding communities. This, in turn, contributes to the enhancement of educational quality. By conducting a comprehensive and transparent accountability stage, SMP Negeri 230 Jakarta adheres to the accountability principle in managing school operational assistance funds. Such transparency not only engenders trust among relevant parties but also facilitates the enhancement of the efficacy and economy of the utilization of funds, thereby enhancing the quality of education.

4. Publication Phase

The document is the recapitulation report on using funds based on the BOS financing components. This report must be published every quarter following the period for which the report was made. The report is published by posting on the school information board or other places easily accessible to the community. The preparation of financial reports by SMP Negeri 230 Jakarta was done every month as a personal school report. The report prepared monthly by the school treasurer was then examined by the principal, the primary person responsible for managing the BOS funds. The report on the use of BOS funds, which was posted on the school notice board, was disclosed every quarter.

All school members can see this financial report. The publication of the financial report of BOS funds meant that SMP Negeri 230 Jakarta practiced the principle of transparency. Based on using BOS funds, the school prepared an accountability report. The report was prepared quarterly and posted on the school notice board. Everyone in the school can learn about the openness of the financial report. It is not only teachers and students who know, but also the guardians of the students who know the financial report of the BOS funds. The report on the use of BOS funds that the guardians can know of students aims to increase the trust of the guardians of students towards the school. The trust of the learners' guardians will help to create a good relationship between the school and the learners' guardians. This trust can also improve school quality.

Nugroho and Wahyuni (2018) observed that schools that consistently report the use of BOS funds through a periodic report mechanism that is published and easily accessible to the community are less susceptible to misappropriation. According to the policy, sound financial management involves implementing the principles of accountability and transparency in managing BOS funds. SMP Negeri 230 Jakarta is a school that applies the principle of transparency well.

5. Filing Phase

The school treasurer archived financial reports at SMP Negeri 230 Jakarta. The treasurer kept all documents related to finance in one place, containing financial files. The treasurer also archived all forms of financial documents so that when a supervisor or examiner asked for the document, the treasurer could show it.





CONCLUSION

From the planning, implementation, accountability, publication, and filling stages of School Operational Assistance (BOS) at SMP Negeri 230 Jakarta, it can be concluded that the fund management process has been running well and has positively impacted the school's education sustainability. The planning stage showed maturity in preparing a plan for using funds that was structured and responsive to school needs and involved the active participation of various related parties. The implementation of BOS programs was done effectively and efficiently, as evidenced by the smooth use of funds by the plans that had been prepared and the continuous control and monitoring to ensure the achievement of objectives. In addition, the high level of accountability was reflected in the transparency of the use of BOS funds, where information on the allocation and use of funds was openly shared with all school stakeholders. The report of BOS funds is published by posting it on the school information board or other places easily accessible by the committee or students' guardians. And the last, the reporting process is also reported online to the government.

Overall, starting from the planning, implementation, and then accountability, publication, and the last is filling stages of the BOS funds at SMP Negeri 230 Jakarta, the school showed commitment and professionalism in managing these funds to support the achievement of the school's vision and mission as well as to improve the quality of education for all students.

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