



EDUCATION DEPARTMENT POLICY IN INTERNAL SUPERVISION OF THE DISTRIBUTION OF SCHOOL OPERATIONAL ASSISTANCE FUNDS BASED ON MINISTER OF EDUCATION AND CULTURE REGULATION NUMBER 8 OF 2020 ABOUT REGULAR BOS TECHNICAL GUIDELINES

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Abstract

Accountable management of BOS funds means that in managing BOS funds, schools can be accountable for the use of BOS funds to the government and the community. Transparency and accountability in the use of BOS funds to the public is a form of control from the community, because the community is a component that plays an important role in the implementation of education. The main problem is the policy of the Education Service in Internal Supervision of the Distribution of School Operational Assistance Funds Based on Minister of Education and Culture Regulation Number 8 of 2020 concerning Regular BOS Technical Guidelines and the efforts and actions of the role of the Education Service in internal supervision of the distribution of school operational assistance funds based on Minister of Education and Culture Regulation Number 8 of 2020 concerning Regular BOS Technical Guidelines. Judging from its type, this research is sociological or empirical legal research (*survey*) using primary data obtained directly in the field or on direct problems. Problems that arise in the management of BOS funds have indeed been pointed out in several places, but of course this cannot be generalized in all places and conditions where abuse of authority occurs, but if we look at it in terms of opportunity or opportunity, there are many opportunities that can be used by individuals to can commit fraud.

Keywords: Law, Authority and Minister of Education and Culture Regulations

INTRODUCTION

Humans are creatures created by God who are equipped with reason and thought, humans are creations of God Almighty who have the highest level among other ideals. What is important in distinguishing humans from other creatures is that humans are equipped with reason, thoughts, feelings and beliefs. to improve the quality of life in the world (Sumantri, 2000).

Education is the process of changing the attitudes and behavior of a person or group of people in an effort to mature humans through teaching and training, education is the process or act of educating, education is guidance or assistance given by adults to the development of children to reach maturity with the aim that children are competent enough in carry out their life's tasks on their own without the help of others (Sumantri, 2000).

School Operational Assistance (BOS) is a government program to help provide funding for school non-personnel operational costs. The School Operational Assistance Program is commanded by the Ministry of Education and Culture, where in its implementation, the distribution and management of BOS funds must be guided by the Technical Guidebook for the Use of BOS funds issued by the Ministry

of Education and Culture and the Ministry of Religion as the technical ministry responsible for implementing and managing the program BOSS (Mulyono, 2010).

The Indonesian government reduced fuel oil (BBM) subsidies and reallocated some of the funds for the School Operational Assistance (BOS) program which began to be implemented in July 2005. The existence of the BOS program was motivated by concerns that an increase in fuel prices, which resulted in a decline in people's purchasing power, would also have a negative impact on poor people's access to education and hinders the achievement of 9 (nine) years of compulsory basic education. The BOS program aims to waive education costs for needy students and provide relief for students, so that they receive better quality basic education services until completion in order to complete compulsory education (www.depdiknas.go.id Education assistance program-School subsidies).

According to the 2012 Technical Instructions for the Use of BOS Funds, School Operational Assistance (BOS) is a government program which is basically to provide funding for non-personnel operating costs for basic education units as the implementation of the compulsory education program. One of the factors that influences the success of the BOS program is the management of funds and all existing resources in the BOS program. The importance of managing BOS funds is that good management will be able to help achieve the goals of the BOS program effectively and efficiently. Good management of BOS funds is a school's success in managing BOS funds, through a systematic collaborative process starting from planning, implementation, to evaluation.

Through the BOS program, the Central Government provides financial assistance to schools. Schools can use these funds for school operational needs, especially for non-personnel operational costs in accordance with the rules stipulated in the program implementation manual. This program, which is provided to elementary schools (SD) and junior high schools (SMP), is intended to reduce the burden on the community, especially the poor, in financing education after fuel prices increased. Different from the previous Fuel Subsidy Reduction Compensation Program (PKPS-BBM) in the education sector which was given in the form of scholarships (Special Assistance for Students-BKM) to students who were considered poor, BOS is given to schools. BOS funds are allocated based on the number of students.

The realization in the State Revenue and Expenditure Budget (APBN), the government's role is to strive for free schools, especially in state schools at the basic education level, namely state elementary and junior high schools. Basically all public and private schools at elementary and middle school levels, which include SD/MI/SDLB, SMP/MTs/SMPLB, and salafiyah as well as non-Islamic religious schools at elementary and middle school levels that organize the Wajar Dikdas (Compulsory Basic Education) program are entitled get BOSS. Schools that receive BOS are required to follow all the rules set by the program manager, both regarding how to manage, use, accountability for the BOS funds received, as well as monitoring and evaluation.

Humans need education in their lives. Education is an effort so that humans can develop their potential through the learning process and/or other methods known and recognized by society.

According to Article 31 paragraph (1) of the 1945 Constitution, it is stated that every citizen has the right to education.

In the reform process, the government is renewing the national education system, including updating the vision, mission and strategy for national education development, which was realized with the issuance of Law Number 20 of 2003 concerning the National Education System, and then followed by the issuance of several government regulations such as Government Regulations (PP) Number 47 of 2008 concerning Compulsory Education, PP Number 48 of 2008 concerning Education Funding, PP Number 17 of 2010 concerning Management and Implementation of Education as amended by PP Number 66 of 2010 concerning Amendments to PP Number 17 of 2010.

Article 6 paragraph 1 of Law Number 20 of 2003 states that every citizen aged seven to fifteen years is obliged to attend basic education. In Article 17 paragraph (2) it is stated that basic education takes the form of Elementary School (SD) and Madrasah Ibtidaiyah (MI) or other equivalent forms, as well as Junior High Schools (SMP) and Madrasah Tsanawiyah (MTs) or other equivalent forms. Article 34 paragraph 2 states that the government and regional governments guarantee the implementation of compulsory education at a minimum of basic education level³ "without charging fees", while paragraph (3) states that compulsory education is the responsibility of the State which is carried out by government educational institutions, regional governments, and society.

Management, reporting and accountability for the use of School Operational Assistance (BOS) funds are in accordance with Article 14 paragraphs (1 and 2) of the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 8 of 2020 concerning Technical Instructions for Regular School Operational Assistance, namely:

1. Management and reporting on the use of Regular BOS funds is carried out by Schools and Regional Governments in accordance with their respective authorities.
2. Procedures as intended in paragraph (1) are listed in the Attachment which is an inseparable part of this Ministerial Regulation.

In implementing the BOS program, based on the results of an inspection by the Indragiri Hilir District Education Office, the procedures for distributing and utilizing School Operational Assistance (BOS) funds and other subsidy assistance have not been designed to avoid the risk of using funds that are not in accordance with the agreement and implementation instructions. There is a lack of coordination between the relevant agencies in relation to planning school needs to avoid the possibility of goods not being used directly in accordance with the objectives in the procurement plan and deviations in the practice of utilizing school operational assistance funds .

The main priority for using BOS funds is for school operational activities (Permendikbud Number 8 of 2020 concerning Regular BOS Technical Guidelines). However, in reality there are still cases in certain schools that use BOS funds to finance activities other than those that have been determined in the form of paying teacher incentives, teacher transport money, official trips for school

leaders or teachers outside the area, rehabilitating school buildings, financing supporting activities that are not related to school operations such as celebrating national holidays, religious events, etc., and financing activities that are not a school priority such as comparative studies, study tours and the like. In the use of BOS funds in schools, there are fictitious programs or activities that are included in reports using BOS funds by certain schools.

Accountable management of BOS funds means that in managing BOS funds, schools can be accountable for the use of BOS funds to the government and the community. Transparency and accountability in the use of BOS funds to the public is a form of control from the community, because the community is a component that plays an important role in the implementation of education. Schools try to reduce the involvement of school committees and parents by simply participating in meetings, signing the ratification of the School Revenue and Expenditure Budget (APBS), and accountability in accordance with school governance. The low level of transparency and accountability, management and a BOS by schools is indicated by the fact that it is not published or has never been audited by a Public Accountant regarding BOS funds.

Based on the explanation of the description above, the main problem in this writing is as follows: "Education Service Policy in Internal Supervision of the Distribution of School Operational Assistance Funds Based on Minister of Education and Culture Regulation Number 8 of 2020 concerning Regular BOS Technical Guidelines".

1. What is the policy of the Education Department in Internal Supervision of the Distribution of School Operational Assistance Funds Based on Minister of Education and Culture Regulation Number 8 of 2020 concerning Regular BOS Technical Guidelines?
2. What are the efforts and actions of the role of the Education Department in internal supervision of the distribution of school operational assistance funds based on Minister of Education and Culture Regulation Number 8 of 2020 concerning Regular BOS Technical Guidelines?

METHOD

Research methods are a set of rules, activities and procedures used by practitioners of a discipline (Ritonga, 1997). The research method is a systematic investigation to increase a certain amount of knowledge, it is also a systematic and organized effort to investigate certain problems that require answers.

Types and Nature of Research

Judging from its type, this research is sociological or empirical legal research (*survey*) using primary data obtained directly in the field or on direct problems. Sociological legal research is carried out to analyze the extent to which a regulation or legislation or law is currently in effect effectively in society (Soemitro, 1990) or by means of the data obtained being analyzed by comparing the provisions of a normative nature (*das sollen*) with the reality (*das sein*) that exists. happens in society.

1. Data and Data Sources

In this research, the data source is secondary data, which consists of primary legal materials, secondary legal materials and tertiary legal materials , including:

a. Primary legal materials

Primary data is binding legal material in the form of Minister of Education and Culture Regulation Number 8 of 2020 concerning Regular BOS Technical Guidelines related to this research.

b. Secondary legal materials

Data is material that provides explanations of primary legal materials, such as books, the internet and other supporting legislation.

2. Data analysis

In normative legal research, data processing is carried out by systematizing written legal materials. Systematization means making a classification of legal materials to facilitate analysis and construction work. Activities carried out in normative legal research data analysis involve the data obtained being analyzed descriptively qualitatively, namely the analysis of data that cannot be calculated. The legal materials obtained are then discussed, examined and grouped into certain sections to be processed into information data (Abdulkadir 2004).

In this interpretation, we look for the provisions in it that are interconnected and whether this relationship determines the subsequent meaning. However, in uncodified legal order relationships, referring to a system is possible as long as a systematic character can be assumed (assumed). Interpretation in this way is based on the meaning according to everyday language usage or technical-juridical meaning which is common or considered to be standard (Visser't Hoft, 2001).

DISCUSSION

Education Department Policy in Internal Supervision of the Distribution of School Operational Assistance Funds Based on Minister of Education and Culture Regulation Number 8 of 2020 concerning Regular BOS Technical Guidelines

The Indragiri Hilir Regency Education Office manages its organization systematically, starting from planning to evaluating an activity. In managing School Operational Assistance (BOS) funds , there must be planning and supervision, so that later the BOS fund program in schools can help to improve the quality of education in schools or madrasas.

The effectiveness of BOS funds is carried out by all teachers who have the authority and have been given the trust to make schools of higher quality. Teachers as program implementers, as figures who help smooth the implementation of the teaching and learning process through the budget provided from BOS funds (Depiani, 2015).

The budget for BOS SDN 011 Air Tawar, Kateman District in 2020 is IDR. 900,000 students, while the number of students based on data received by researchers is 160 (one hundred and sixty)

students. The budget used is to meet the needs written in the guidelines for the use of BOS funds which have been allocated to 10 (ten) sub-sectors. The financing components of school BOS funds, funds allocated for purchasing books as equipment for students to study, make it possible for school book supplies to be met through the BOS budget.

Law Number 20 of 2003 Article 7 which explains the rights and obligations of the community (students' parents) to their children to be able to provide basic education. The law clearly states that every child aged seven to fifteen years is required to receive education, which can be a major milestone for madrasas to become quality schools.

School Operational Assistance Funds (BOS) are allocated by the center based on the number of students in each school, the BOS funds distributed are currently being delivered through the district or city DIPA (Budget Implementation Form) budget. The allocation of BOS funds is only carried out in 1 academic year, starting from January-December. The following is the 2020 BOS Fund Distribution Mechanism:

BOS funds provide relief from the burden on the community to waive fees in any form for poor students if there are some books that are missing, so there may be some students who don't get one of their book packages. The Academic Year (Tapel) is different from the year when BOS Funds are given, when there are additional students (transfer students) in semester 2 (two) the students do not get one of their textbooks.

The components written above are data obtained by researchers through interviews with BOS fund managers in madrasas, namely school treasurers, obtained from evidence from the BOS Fund administration book which explains students' participation in competitions and so on. Program socialization is the starting point that determines the success or achievement of a program. Program socialization must be carried out systematically and in a planned manner. School outreach socializes the allocation of School Operational Assistance (BOS) funds to hundreds of parents, parents can be funded from BOS funds for schools. Socialization concerns the school committee and student parents to socialize proposals for programs or activities that will be carried out for the following year (Amelia, 2015). This socialization functions to facilitate the implementation of activities. SDN 019 Sungai Simbar, Kateman District held a meeting of parents to discuss activities that would be carried out for the school, before there was a meeting with the principal, school treasurer and other teachers' councils.

In managing BOS funds, there is a goal of establishing a school program. The aim of the BOS Fund program in BOS Fund budget expenditures is to ease the burden on society regarding financing quality education. Quality education can improve the quality of Indonesian education. Efforts to improve the quality of education must continue to be carried out both conventionally and innovatively. According to education experts, in measuring the quality of education in schools there are 3 indicators that can be seen, namely input, process and results.

1. There is input to improve the quality of madrasa education. Educational input can be declared quality, if the school is able to process it well. The ways to measure input are:

- a. Availability of the school's vision and mission.
 - b. Availability of an organizational structure (covering all teachers and other workers).
 - c. Availability of good learning facilities and infrastructure.
 - d. As for the points above in the school profile, schools can have a measurable work ethic.
2. There is a process to improve the quality of madrasa education. In managing BOS funds at SDN 019 Sungai Simbar, Kateman District, it refers to a good learning atmosphere. So that students easily understand what the teacher is explaining.

Preventive supervision is supervision carried out before the start of an activity or before financial expenditure occurs. Meanwhile, reflexive supervision is a form of supervision carried out by examining and evaluating financial and operational accountability report documents.

The Inspectorate as a regional inspection body has a concept about the inspection itself, namely checking whether everything happens according to the plan set out, the orders issued. It is also intended to identify weaknesses and errors so that they can be avoided in the next program. The inspectorate is a structure that functions to move its substance, namely parties within the inspectorate, its employees, and outside the inspectorate, for example the school being supervised, considering that the function of the inspectorate is to examine and supervise the running of each subsystem.

In supervising and inspecting each subsystem, the inspectorate cannot be separated from existing and applicable laws and regulations which can serve as a guide for the inspectorate in acting and can influence each existing subsystem.

The smooth implementation of supervision can run well if the supervisory apparatus carries out supervision by following the rules that have been made and carries out supervision with an objective, disciplined attitude. Concerning the problems that are often found when the inspectorate supervises the use of School Operational Assistance (BOS) funds in schools.

Supervision of the inspectorate can run well, the apparatus within the inspectorate carries out their duties and functions well as regulated in the distribution of operational aid for schools, Regional Development Planning Agencies, and Regional Technical Institutions. In carrying out supervision, the Indragiri Hilir Regency inspectorate discovered problems, namely: Human Resources (HR), funding and supervision regulations.

1. Human Resources

Human resources play a major role in the success of an organization and are also the main assets of an organization which are active planners and actors in every organizational activity. They have heterogeneous thoughts, feelings, desires, educational status and background, age and gender that are brought into an organization. Human resources who are capable, capable and skilled do not guarantee good work productivity, if work morale is good, if work morale and discipline are low. They are only useful if they can support the realization of the organization.

One of the big problems in Indragiri Hilir Regency is the lack of skilled and professional Human Resources (HR), both from a technological perspective, especially from a managerial perspective. If these HR problems are not corrected, this will have a negative impact. Inadequate, incompetent and unskilled human resources, one of which results in work not being completed optimally quickly and on time. In order to obtain quality human resources, the work carried out will produce something that is desired, including suitability for position, and work with abilities, skills, skills, personality, attitudes and behavior.

The limited number of employees, especially functional officials, means that the entire staff carries out supervision and control carried out by the Indragiri Hilir Regency Inspectorate. In carrying out supervision and control, we no longer look at the level of competency possessed by the auditors, so that the supervision and control carried out do not obtain optimal results in accordance with the statement to the Indragiri Hilir Regency Inspectorate regarding the availability of human resources at the Indragiri Hilir Regency Inspectorate that:

There are some employees in this inspectorate who still have minimal knowledge about supervision itself depending on their level of education and usually based on their experience, some of them still have high school graduates. This limited human resource is a problem in the implementation of school operational assistance.

Problems with the implementation of school operational assistance certainly have a negative impact on supervision, especially in the utilization of existing school operational assistance funds . Of course, the Regional Government Inspectorate will make it a priority to develop human resources within this Inspectorate office. Funding is resources in the form of money to establish or operate government institutions, companies and foundations. The funding provided by the inspectorate comes from the Regional Revenue and Expenditure Budget (APBD) .

Funding so far has been very minimal, so this funding is an obstacle in carrying out supervision, of course requiring maximum funds . The budget is needed for other purposes, it has proposed to the competent government in the regional budget to increase budgeting for monitoring activities on the use of BOS funds but for other purposes as well. The indication is that the funding operated at the Regional Government Inspectorate Office is still very minimal, so it has a big impact on the Inspectorate's supervision of all aspects, especially the supervision of the use of BOS funds.

Regulatory theory is a special regulation issued by the government to support the establishment of harmonious, balanced relationships, in accordance with the environment, values, norms and culture of local communities, to realize sustainable economic development in order to improve the quality of life and the environment ([Http://id.wikipedia.org/wiki/theoretica_regulation](http://id.wikipedia.org/wiki/theoretica_regulation))

The Minister of State Apparatus Empowerment stipulates a regulation regarding General Guidelines for the Implementation of Public Services by issuing a Decree on the Empowerment of State Apparatus and Bureaucratic Reform Number: 63/KEP/M.PAN/7/2003 concerning General Guidelines for the Implementation of Public Services as a reference for all public service providers

in the regulation and implementation of public service activities in accordance with their authority. The realization of providing excellent public services in the sense of meeting the expectations and needs of both service providers and recipients.

Decision on Utilization of State Apparatus and Bureaucratic Reform Number: 63/KEP/M.PAN/7/2003 is effective from the date of enactment on July 10 2003 as a refinement of the Decree on the Utilization of State Apparatus and Bureaucratic Reform Number: 81/1993 concerning Guidelines for Managing Public Services.

The supervision regulations carried out by the Inspectorate are still always changing, changes in the pattern of supervision regulations mean that the supervision pattern is not optimal. The Inspectorate is of course trying to create a pattern of supervisory regulations that can be used as a reference in standardizing inspectorate supervision in the future.

2. Realization of Regional Revenue and Expenditure Budget (APBD)

In APBD planning there is a regional income target which is an achievement that must be obtained, while at the end of the budget year, the realization of regional income is known. Based on 2020 data , Indragiri Hilir Regency's Original Regional Income (PAD) in its realization was able to contribute 6.22% of the total realized regional income.

The fiscal capacity map decided based on Minister of Finance Decree Number: 129/PMK.02/2012, Indragiri Hili Regency has a Fiscal Capacity Index of 0.7536 with the Sufficient Category and the Fiscal Capacity Map based on Minister of Finance Regulation Number: 74/PMK.07/2013 has an Index Fiscal Capacity 0.7536 with Sufficient Category.

There are many choices for pursuing education ranging from primary education to higher education, educational choices make the goal of pursuing education. Education is an important factor in development, increasing the quality of education in a city/district will have a positive impact on increasing development in that city/district. Indragiri Hilir Regency has long been known as a place of education for the community due to its high learning culture and is also supported by the availability of adequate educational facilities for the community, such as teachers and schools.

One of the objectives of the School Operational Assistance Fund (BOS) is to provide affordable and quality education services for all levels of society. This can be achieved through the use and financial accountability of school operational assistance funds through the following procedures :

a. Data collection

The data collection stage of Primary and Secondary Education Basic Data (Dapodikdasmen) is the first step in the process of allocating and distributing BOS funds . Dapodikdasmen data collection stages are:

- 1) The education unit copies (photocopies) the basic education data forms (BOS-01A, BOS-01B, BOS-01C, BOS-01D, and BOS-01E) according to needs.

- 2) The education unit carries out outreach to all students, educators and education staff about how to fill out the data collection form.
 - 3) The education unit distributes forms to the individuals concerned to be filled in manually and collects the completed forms.
 - 4) The education unit verifies the completeness and correctness/fairness of the profile data of the education unit, study groups, individual students, educators and education personnel, as well as facilities and infrastructure.
 - 5) Education units enter or update data into the offline Dapodikdasmen application that has been prepared by the Ministry of Education and Culture, then send it to the Ministry of Education and Culture's server online.
 - 6) The educational unit must locally backup the data that has been entered.
 - 7) Forms that have been filled in manually by students/educators/educational personnel/educational units must be kept in their respective educational units for monitoring and audit purposes.
- b. Update data regularly when there are changes to the data, at least once a semester
- 1) Education units can consult with local education offices regarding the use of data collection applications and ensure that the data entered has been entered into the Ministry of Education and Culture's servers.
 - 2) The education unit ensures that the data entered in the Dapodikdasmen is in accordance with the real conditions in the education unit.
 - 3) The Regency/City BOS Management Team is responsible for the data collection process for educational units that have limitations in carrying out data collection independently.
 - 4) Determination of BOS Allocations for Budgeting in the APBD.

Determination of the allocation of School Operational Assistance (BOS) in each district for budget purposes is as follows:

- a. As a first step, at the beginning of each new school year, the Regency/City BOS Management Team together with the Provincial BOS Management Team and the Central BOS Management Team reconcile the progress of updating data on the number of students for each educational unit in Dapodikdasmen in preparation for data collection for determining BOS allocations. next fiscal year.
- b. As a follow-up, the Regency/City BOS Management Team controls data on the number of students per educational unit in Dapodikdasmen based on existing data. If there are differences with the real data in the education unit, the Regency/City BOS Management Team must ask the education unit to correct the data in the Dapodikdasmen system.
- c. The Ministry of Education and Culture collects data on the number of students at Dapodikdasmen to make proposals for the allocation of BOS funds for each Province/Regency/City which will be sent to the Ministry of Finance to be used as a basis for determining the allocation.

- d. The BOS allocation for each province/district/city is calculated as a recapitulation of data on the number of students in each educational unit in Dapodikdasmen in the current school year plus the estimated increase in the number of students in the new school year.
- e. The government determines the BOS allocation for each province/district/city through applicable regulations.
- f. Determination of BOS Allocation for Each Education Unit.

Determination of the BOS allocation in each educational unit for the purposes of disbursing funds in each quarter is as follows:

- a. The province downloads data on the number of students per educational unit from Dapodikdasmen, which is then used in determining the allocation of BOS funds for each educational unit.
- b. The allocation of BOS funds for educational units is determined in 2 (two) stages, namely a temporary allocation for distribution at the beginning of the current quarter and a final allocation on the basis of more/less distribution.

The determination of allocations at both stages in managing School Operational Assistance funds are:

- a. The temporary allocation for the distribution of BOS funds for each educational unit at the beginning of the quarter is based on Dapodikdasmen data with the following provisions:
 - 1) Quarter 1 (January-March) is based on Dapodikdasmen dated December 15 of the previous year.
 - 2) Quarter 2 (April-June) is based on Dapodikdasmen dated March 1.
 - 3) Quarter 3 (July-September) is based on Dapodikdasmen dated June 1.
 - 4) Quarter 4 (October-December) is based on Dapodikdasmen dated September 21.
- b. The final allocation of BOS funds for each educational unit which is used as a basis for calculating and distributing shortages or excess channels for the current quarter is based on Dapodikdasmen data with the following conditions:
 - 1) Quarter 1 (January-March) is based on Dapodikdasmen dated January 30.
 - 2) Quarter 2 (April-June) is based on Dapodikdasmen dated April 30.
 - 3) Quarter 3 (July-September) and quarter 4 (October-December) are based on Dapodikdasmen dated 30 October .

Collecting Dapodikdasmen data as a basis for determining temporary allocations for distribution of funds at the beginning of each quarter and determining final allocations as a basis for calculating excess or shortfall in distribution can be calculated as follows:

- a. For educational units with a minimum number of students of 60, the BOS funds received by the educational unit are calculated based on the number of students. with the following conditions:
 - 1) $SD/SDLB, BOS\ Funds = \text{number of students} \times IDR\ 800,000$

- 2) SMP/SMPLB/SMPT/Satap, BOS Funds = number of students x IDR 1,000,000
- 3) SLB, BOS Funds = (number of elementary school students x Rp. 800,000,-) + (number of junior high school students x Rp. 1,000,000,-) If the calculation result of the amount of funds is less than Rp. 60,000,000,-, then the minimum amount of funds received by SLB is Rp. 60,000,000,-
- b. For educational units with less than 60 students (small schools), the BOS funds received by the educational unit are calculated according to the following provisions:
 - 1) SD BOS Funds = 60 x Rp. 800,000,-
 - 2) SMP/Stap BOS Funds = 60 x IDR 1,000,000,-
 - 3) SDLB/SMPLB/SLB, namely:
 - a) Stand-alone SDLB (not integrated with SMPLB) BOS funds = 60 x IDR 800,000,-
 - b) Stand-alone SMPLB (not integrated with SDLB) BOS funds = 60 x Rp. 1,000,000,-
 - c) SLB where SDLB and SMPLB become one BOS Fund management = 60 x IDR 1,000,000,-
- c. The amount of BOS funding for SMPT remains based on the number of real students because management and accountability are integrated with the parent school.
- d. Preparation for Distribution of BOS Funds in the Regions

The process of distributing BOS funds from the central level to the education unit level is carried out in 2 (two) stages , namely:

- Stage 1 : Distribution of funds from the State General Cash Account (RKUN) to the Regional General Cash Account (RKUD). The mechanism for distributing funds and reporting is regulated in the Minister of Finance Regulation (PMK).
- Stage 2 : Distribution of funds from RKUD to education unit accounts. The distribution and reporting mechanism will be regulated in a Minister of Home Affairs Regulation.

In order to smoothly distribute BOS funds, there are several stages/preparatory steps that must be carried out , namely:

- a. For educational units that do not yet have an account, for example new educational units, the educational unit must immediately open a bank account in the name of the educational unit (not in their personal name) and immediately send it to the Regency/City BOS Management Team.
- b. The Regency/City BOS Management Team checks the accuracy of the account numbers of all education units and new account numbers (if any), then sends them to the Provincial BOS Management Team (Form BOS-02).
- c. The Provincial Education SKPD and Regency/City Education SKPD sign the grant document, the procedures for which are regulated in the Minister of Home Affairs Regulation.
- d. The Provincial Education SKPD submits data on the list of education units receiving BOS funds and the allocation of funds to BPKD for the purposes of disbursing BOS funds from BUD to education units.

The distribution of BOS funds is channeled from RKUN to RKUD on a quarterly basis (three months) with the following conditions:

- a. Quarter 1 (January-March) is carried out no later than the third week of January.
- b. Quarter 2 (April-June) is carried out no later than 7 (seven) working days at the beginning of April.
- c. Quarter 3 (July-September) is carried out no later than 7 (seven) working days at the beginning of July.
- d. Quarter 4 (October-December) is carried out no later than 7 (seven) working days at the beginning of October.

BOS funds for geographically very difficult areas (remote areas) are distributed from the RKUN to the semi-annual RKUD (6 months) with the following conditions :

- a. Semester 1 (January-June) is carried out no later than the third week of January.
- b. Semester 2 (July-December) is carried out no later than 7 (seven) working days at the beginning of July.

BUD must distribute BOS funds to educational units no later than 7 working days after the funds are received in the RKUD. Several additional provisions related to problems in the distribution of BOS funds that often occur in regions and educational units are as follows:

- a. If a student moves or transfers from a particular educational unit to another educational unit after disbursement of funds in the current quarter, then the student's BOS funds for the current quarter become the right of the old educational unit. The revised number of students in educational units who leave or accept transfer students will only be implemented for disbursement in the following quarter.
- b. If there is an excess of funds made by BUD to the education unit due to data errors in quarter 1 to quarter 3, then the education unit must report the excess funds to the Regency or City BOS Management Team, and then the Regency or City BOS Management Team reports to the Provincial BOS Management. The Provincial BOS Management Team will reduce BOS funds in the education unit in the next distribution period.
- c. If there is an excess of funds in the 4th quarter, the education unit must return the excess funds to the KUD account.
- d. If there is a shortage of funds provided by the BUD to the education unit, the education unit must report the shortage of funds to the Regency/City BOS Management Team, and then the Regency/City BOS Management Team reports to the Provincial BOS Management Team. If BOS funds in BUD are still sufficient, the shortage of channels in educational units can be resolved immediately. If the funds in the BUD are insufficient, the Provincial BOS Management Team

submits a shortfall report to the Central BOS Management Team via the BOS-K9 report to be submitted to the Ministry of Finance as a basis for disbursing reserve funds.

- e. If there are remaining funds in the education unit at the end of the fiscal year, then these funds remain the property of the education unit and must be used for the benefit of the education unit in accordance with the education unit program.
- f. The distribution of BOS funds to educational units (including the distribution of reserve funds to meet the shortfall in distribution in educational units) must not exceed the current budget year.

Withdrawing BOS Funds, the provisions that must be followed regarding the withdrawal of BOS funds by educational units are:

- a. BOS funds must be received in full by the education unit and no deductions or fees are permitted for any reason and by any party.
- b. Withdrawal of BOS funds is carried out by the school treasurer with the approval of the Principal and can be done at any time according to need by leaving a minimum balance in accordance with applicable regulations. This minimum balance does not include deductions.
- c. BOS funds for a period do not have to be used up in that period. The amount of funds used each month is adjusted to the needs of the educational unit as stated in the School Activity Plan and Budget (RKAS).

Supervision of the use and financial accountability of school operational assistance funds in Indragiri Hilir Regency, Supervision of the BOS program includes embedded supervision, functional supervision and community supervision.

- a. Inherent supervision is carried out by the leadership of each agency to its subordinates at the central, provincial, district/ city and educational unit levels. The main priority in the BOS program is supervision carried out by the Regency/City Education SKPD for education units.
- b. Internal Functional Supervision by the Inspectorate General of the Ministry of Education and Culture as well as Provincial and Regency/City Regional Inspectorates by conducting audits in accordance with the needs of the institution or the request of the agency to be audited, as well as in accordance with their respective areas of authority.
- c. Supervision by the Financial and Development Supervisory Agency (BPKP) by conducting audits at the request of the agency to be audited.
- d. Examination by the Financial Audit Agency (BPK) in accordance with its authority.

Community supervision in the framework of transparency in the implementation of the BOS program by elements of the community and community complaint units in education units, districts/cities, provinces and the center refers to the principles of public information disclosure, namely: all BOS documents can be accessed by the public except those which are confidential. If there are indications of irregularities in BOS management, they must be immediately reported to the functional supervisory agency or other authorized institution.

Internal functional supervision is carried out by the Inspectorate General of the Ministry of National Education and Provincial and Regency/City Inspectorates. External supervision is carried out by the Financial and Development Supervisory Agency (BPKP). School Committees and schools as implementers of BOS funds , internal monitoring is carried out by the central, provincial and district/city BOS management teams. External monitoring is carried out by the Research and Development Agency of the Ministry of National Education or professional independent institutions.

Improving the quality of public education helps the government eradicate ignorance, namely by providing free school operational costs, namely boss funds . In the use and accountability of School Operational Assistance Funds (BOS), there are internal obstacles. The supervisory function is very lacking, there is no participation, transparency and accountability in the budget implementation process at all levels of administrators, the Ministry of National Education, education offices and schools. At the central level, the budgeting process is also monopolized by the Ministry of National Education, with the result that the interests of the Ministry of Education and Culture are being fulfilled rather than prioritizing what is necessary.

The reason is that at the administrator level (schools and universities), there are no regulations regarding the budget preparation mechanism, citizens and *stakeholders* do not have access to information regarding the budget so they cannot carry out supervision. Internal monitoring institutions such as the Inspector General, Bawasda, Bawasko, are also unable to carry out their functions. Fund allocation is not based on school needs but on budget availability.

Funds should be based on school needs, so that there is no overlap between needs and the budget provided, sometimes there are schools that need little and there are schools that need a lot. If the budgets of all schools are the same, schools with few needs will attract corruption because of excessive budgets, while schools with large needs will still experience shortages because their needs are not met. The allocation of BOS funds is 'averaged' for all schools in all regions, each school has different needs and problems.

Apart from internal obstacles in the use and financial accountability of BOS funds , there are also external obstacles that influence the use and financial accountability of BOS funds. At the school level, all policies, both academic and financial, are planned and managed by the principal, and the school committee is hijacked by the principal so that it becomes an extension of the principal.

The most likely misappropriation of BOS funds is through initial deposits to the department before the BOS funds are disbursed or within the school itself because the school does not carry out the obligation to announce the APBS (School Income and Expenditure Budget) on the school notice board, the preparation of the APBS, especially the management of funds sourced from BOS, is less involved. participation of parents. BOS fund leaks at the school level cannot be avoided. As well as SPJ (Letter of Accountability) documents for BOS funds which are lacking or cannot even be

accessed by the public if there is a need for information or irregularities in the management of BOS funds.

Eliminating subsidized education policies is clearly not a solution, because in essence education is a primary need that must be met and the law has mandated the provision of free services for basic education. Therefore, completely eliminating the BOS policy is not a solution to the crisis in managing BOS funds.

3. Policy Review

The 1945 Constitution states that education is a right for all citizens, especially basic education for nine years of compulsory education is the main right for citizens and the State is obliged to provide funding for it. This is a big mandate and the main reason why BOS funds are present in the 9 year compulsory education process.

In implementing the management of BOS funds, not all schools and not all citizens need and must be given subsidies for basic education. This is proven by several schools that do not receive BOS funds, but still sell quality to their customers.

Renewing *the design of* the BOS program could be a solution for the government to reorganize funding for schools that are already financially advanced and also special rules for citizens who are no longer eligible for subsidies.

4. Fair Equity Fund

Fair Funding does not mean equal, the amount may be different from one to another, but technically and in essence the amount can be sufficient and can be used effectively and efficiently. Therefore, it is time for fair funds to be implemented to manage education subsidies. It is not appropriate for students whose parents are financially well off to enter and attend schools that receive subsidies from the government, so here the participation of schools is needed to actually register students who are worthy of subsidies.

If funds are fair in the education subsidy fund management system, it is possible that in the future parents will assume that residents who are eligible for subsidies will have to send their children to subsidized schools, while residents who do not fall into the subsidy-worthy category will send their children to non-subsidized schools. The management of the concentration of funds will be truly focused on improving the quality of education, and there is no gap in quality between subsidized schools and non-subsidized schools, which is what Indonesian human nature requires.

5. Effective and Efficient Supervision

Supervision is one of the management or administrative functions. Supervision is an action that functions to pay attention to conditions occurring in the field with the conditions expected by policy makers. The education subsidy policy contained in the BOS program should receive good supervision from the government, because this is a government program or policy, so attention must be paid to the supervision process.

Supervision of the management of BOS funds is sufficient at the reporting level, while the implementation of reality in the field is still lacking, supervisors, service offices or government, feel that the report is sufficient, even though if seen in the field, it is not necessarily in accordance with what is in the report. Effective and efficient supervision to overcome abuse of authority in the use of BOS funds . Inherent supervision and the effectiveness of existing supervisory personnel could be a solution for effective supervision.

6. Accompaniment

The competence of some schools that make mistakes and misuse is not intentional, there is also a factor of ignorance, or unintentional, so that educational elements are tricked and misused. Therefore, assistance from competent experts can be a solution to problems such as people or social institutions who understand education management, so that understanding education management will become a strong basis for the technical implementation of BOS fund management.

Schools that do not yet have professional staff to handle school management, the only staff available are high school (SMA) graduates, whereas to manage funds there are several main competencies, besides of course managerial competency. Supervision of educational administration or other social institutions that can help monitor and become accompanying partners for schools to suppress misuse and inappropriate use of BOS funds in schools, especially in areas where the abilities of teachers and other educational staff are relatively different from those of other schools.

CONCLUSION

Problems that arise in the management of BOS funds have indeed been pointed out in several places, but of course this cannot be generalized in all places and conditions where abuse of authority occurs, but if we look at it in terms of opportunity or opportunity, there are many opportunities that can be used by individuals to can commit fraud. The many problems or things that hinder the use and accountability of BOS funds must be addressed immediately to overcome internal and external obstacles. One of the biggest obstacles is misappropriation of BOS funds . The most important thing is to minimize opportunities and opportunities so that this does not happen and there is no opportunity for individuals to get away from the rules that are in effect.

The existence of a program by the Government of the Republic of Indonesia which is managed through the Ministry of National Education of the Republic of Indonesia since the 2006 budget year has given birth to a program to maximize primary and secondary education with the aim of no longer having any sons and daughters of the Indonesian nation who do not experience formal education at the primary and secondary levels. In the School Operational Assistance program or what is known as BOS for elementary to middle school levels, there are no longer any school fees, aka free education.

The amount of BOS funds received in the 2018 Fiscal year goes into the School Account under the signature (*spicement*) of the School Principal and School Treasurer at the school. All funds are used

by the school to support the school's operational needs which have been agreed jointly by the school principal, teacher council and school committee.

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