



STAKEHOLDERS PARTICIPATION ANALYSIS IN SCHOOL OPERATIONAL ASSISTANCE FUND MANAGEMENT IN SMAN 16 NORTH BENGKULU

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ABSTRACT

This study aims to analyze the role of stakeholder participation in planning the preparation of the BOS RKAS funds, analyze the role of stakeholder participation in planning the implementation of BOS funds, and analyze the role of stakeholder participation in planning the oversight of BOS funds at SMAN 16 Bengkulu Utara. In this study, the authors used a qualitative descriptive approach. The informants in this study were SMAN 16 Bengkulu Utara stakeholders, namely the principal, teacher board, administrative staff, committees and parents/guardians of students who were only taken as representatives from each part of the stakeholders. The population in this study consisted of 6 people consisting of 1 school principal, 1 school committee, 1 teacher council, 1 BOS fund treasurer, 1 parent/guardian, 1 school administration. Data analysis in this study was carried out through the steps, namely Data Reduction, Data Presentation and Conclusion Drawing. The results of the study found that the management of BOS funds at SMA Negeri 16 Bengkulu Utara went through several stages and processes of using the funds starting from planning, implementing, and supervising. The process of planning or budgeting for BOS funds is in accordance with the regulation of the minister of education and culture of the Republic of Indonesia number 8 of 2022. In implementing the management of BOS funds, it must be based on agreements and joint decisions between the school BOS management team, the teacher council, and the school committee which must be registered as one source of revenue in RKAS. The process of managing BOS funds at SMA Negeri 16 North Bengkulu did not necessarily go well and smoothly, in other words, the management of BOS funds had obstacles or obstacles that hindered the operational activities of SMA Negeri 16 Bengkulu Utara. For example, the process of disbursing funds was slow, causing disruption to the operations of North Bengkulu 16 Public High School.



INTRODUCTION

Education is essentially an effort to facilitate students to be able to solve problems in life that they will face in the future. Thus it becomes clear that the government has a duty to ensure the fulfillment of the right of every citizen to obtain proper education, as stipulated in the 1945 Constitution. Realizing this, the government has made various efforts to improve the quality of education, including in improving the education system. These efforts included shifting the paradigm of the management of the education system from centralized to decentralized which became known as regional autonomy.

One of the government's efforts to improve the quality of education in this era of regional autonomy is by implementing the concept of School-Based Management. In the Guide to the SBM Program it is stated that SBM is seen as an approach to school management within the framework of decentralization of education which gives schools broader authority to make decisions regarding the management of school education resources (human, financial, materials, methods, technology, authority and time). which is supported by the high participation of school members, parents and the community, and is in accordance with the national education policy framework in order to improve the quality of education. The essence of SBM is management that gives autonomy or independence to schools and encourages participatory decision-making that directly involves all school members in accordance with service standards set by the government.

Implementation of SBM contains a mission to increase the participation of

the wider community besides parents of students in realizing national education. Therefore, a real contribution is needed from all the existing tools in the SBM concept in accordance with the characteristics of the school concerned. Given the importance of the participation of all schoolmembers and the community in advancing education in schools, as a consequence of accommodating the aspirations, hopes and needs of interested parties (stakeholders) towards schools, it is necessary to have a forum that can accommodate views, aspirations and explore potential society to ensure democratization, transparency and accountability. Participation of the wider community consisting of parents of students, student representatives,

teacher representatives, principals, representatives of local community leaders, institutionalized community representatives (lurah, sub-district heads and other officials in the school area), education officials (Education Office).

The objectives of stakeholder participation are (1) to accommodate and channel aspirations and initiatives in producing operational policies and education programs in education units, (2) to increase shared responsibility and role in education delivery, and (3) to create an atmosphere and conditions that are transparent, accountable and democratic in the delivery and service of quality education in educational units (Hasbullah, 2006). There are three main roles of school stakeholders (1) providing advice (advisory agency), (2) providing support (supporting agency), (3) supervising the implementation of education in schools (controlling agency) (Kurniawan, I., 2006). The synergy between school stakeholders causes educational responsibility to become a



shared responsibility between schools and the community as work partners in building education. From here the community will be able to channel various ideas and participate in advancing education in their area. Besides that, the community through the school committee has the right to know the various disbursements of funds that flow to schools (Ali Hanapiah Muhi, 2012).

One example of an education fund that needs to be managed is the School Operational Assistance (BOS). BOS is a government program which is basically to provide funding for non-personnel operating costs for basic education units as implementers of the compulsory education program (BOS Handbook 2012).

One of the performance of school stakeholders is providing input for the preparation of the BOS Funding School Activity and Budget Plan (RKAS), providing consideration for changes and participating in ratifying the RKAS with the school principal. Of course, the RKAS should not deviate from the RPS or the strategic plan, because the existence of the RKAS serves to achieve the objectives that were previously summarized in the main objectives of the School Development Plan (RPS). RKAS is a detailed program/activity cost and funding plan for one fiscal year (Rahmania Utari, 2012).

In order to be able to manage BOS funds in a participatory manner, it is necessary to make proactive efforts from schools to involve school stakeholders so that all matters related to fund management are openly known to all parties (Saleh, 2005). The strategy implemented in managing BOS funds was

demonstrated by the participation of school stakeholders in mendraw up a School Budget Activity Plan. In this context schools must involve all potential teachers and the entire education community to provide advice in preparing RKAS. The need for the involvement of all parties in the preparation of the RKAS, namely that all components of education in schools have a moral responsibility to carry out and control the application of plans that have been prepared together. As a form of the high level of participation in the preparation of the RKAS, the RKAS must be displayed so that every member of the school community can see directly the plans that have been prepared together. At the implementation level of spending BOS funds, the school principal and BOS treasurer must always coordinate all activities for spending or disbursing BOS funds. At this stage it is necessary to explain openly the mechanism of spending and financial expenditure. Thus school stakeholders can provide input or consideration if there are expenditures or expenditures that are not in accordance with the plans that have been prepared. This is an effective form of control or supervision in order to further improve the management of BOS funds. Furthermore, in order to better support the level of participation in the plan for preparing the management of BOS funds, it is also necessary to conduct an evaluation of the management of BOS funds. Evaluation activities carried out also need to involve the participation of the school committee. Every finding in the evaluation activity needs to be communicated to school stakeholders so that it can be known with certainty the management of BOS funds in schools. This evaluation will also serve as a



benchmark for the success of managing BOS funds as well as a comparison material for further management of BOS funds.

Conditions in the field in the implementation of the program are still found various problems. Based on the audit by the Supreme Audit Agency (BPK) on the management of BOS funds for the 2017 and semester 1 2018 fiscal year in 3,237 sample schools in 33 provinces, irregularities were found in 2,054 or 63.5% of the total sample of schools. The irregularities in BOS funds that were uncovered included providing assistance for transportation abroad, PGRI donation fees, and incentives for civil servant teachers. The negative impact of BOS proved to be less able to suppress fraud in its management, this is evident from several findings from the Supreme Audit Agency (BPK) on the results of inspections on the use of BOS funds in several places. One of the contributing factors to BOS funds at the school level is the low level of transparency, accountability and citizen participation in their management.

The management of BOS funds at the school level has so far tended to be closed and did not follow the guidelines for managing BOS funds as prepared by the Ministry of National Education. For example, the obligation to announce the APBS (School Expenditure Budget) on school announcement boards was apparently not followed by most schools. In addition, the preparation of the APBS, especially the management of funds sourced from BOS, did not involve parents' participation. Finally, leakage of BOS funds at the school level was unavoidable (Hendri, 2012: 1). The problem with the management of BOS

funds in schools is often not according to the rules of the game because school principals dominate policies. Especially in preparing programs and budget allocations. The domination of school principals can make the process of preparing accountability reports for BOS funds difficult to implement according to the mechanism.

One indicator of transparency in the management of BOS funds is the existence of school stakeholders. However, in reality some of the stakeholders, especially parents of students, do not know the existence and function of school stakeholders. This ignorance is intentional on the part of school principals and other school officials who are afraid of the control of policies that will be carried out by other stakeholders. Management of BOS funds must be carried out in a transparent manner by involving the School Committee. This is intended so that there is an effective control mechanism in the utilization of these funds. The impact of the absence of information disclosure in the management of BOS funds is the possibility of corruption under the guise of BOS. Primary research (2013) shows that community participation government transparency and public accountability have no positive relationship to the efficiency of BOS funds distribution. This was caused by a lack of coordination between school principals, BOS treasurers and school committees.

Observing the description above, it is clear that the high level of participation in the management of BOS funds is indicated by the following, including the active role of school stakeholders in preparing and evaluating the use of BOS funds. Through the management of BOS



funds which is carried out by involving the active participation of school stakeholders, it is expected to be able to improve the quality of financial management in schools.

SMAN 16 North Bengkulu, Marga Sakti Sebelat District, is one of the schools that received B funds OS and must try their best to make the most of BOS funds in accordance with the technical guidelines stipulated by the Ministry of National Education. The conditions at SMAN 16 Bengkulu Utara, Marga Sakti Sebelat District, show that the BOS funds received by the school have been used to improve the quality and achievement of student learning and have been used to organize academic and non-academic activities.

However, the existing reality shows that the involvement of other education stakeholders in schools, including parents and the community who are members of school stakeholders, has not been maximized. The lack of involvement of other stakeholders can be seen from the observation results, namely participation in the planning process for preparing the RKAS of BOS funds, which in this case is still dominated by the school principal with the lack of involvement of community leaders and committees and parents/guardians of students. Then participation in the evaluation was also not maximized because when the BOS funding year's budget ended, the school principal and BOS treasurer did not involve other stakeholders in evaluating the BOS program for the fiscal year so that other stakeholders also did not understand how the level of utilization of BOS funds was.

MATERIALS AND METHODE

In this study, the authors used a qualitative descriptive approach. Qualitative descriptive research, descriptive is a formulation of the problem that guides research to explore or photograph social situations that will be thoroughly, broadly and deeply examined. Informants are research subjects who can provide information about the issues raised in the research. Data analysis in this study was the systematic process of searching for and organizing interview transcripts, field notes, and other materials that the researcher had collected to increase the researcher's own understanding of the material and to enable the researcher to present what he had found to others. There are several steps that must be taken in qualitative data analysis, namely:

1. *Data reduction*

Data reduction refers to selecting, focusing, simplifying, abstracting, and transforming "raw data" that occurs in written field notes. As we know, data reduction occurs continuously, through the life of a qualitatively oriented project. In fact, even "before" the data is actually collected. Data reduction is not something separate from analysis. Data reduction is part of the analysis, the researcher's choices of pieces of data to code, to draw out, and summarizing the patterns of a number of pieces, what develops the story, are all analytical choices. Data reduction is a form of analysis that refines, selects, focuses, discards, and organizes data in a way where final conclusions can be drawn and verified.

2. *Data Presentation*

Presentation of data is an activity



when a set of information is compiled. As Emzir calls it, seeing a show helps us understand what is happening and carry out further analysis or action based on that understanding. All are designed to assemble structured information in an easily accessible, practical form so that the researcher can see well what is happening and can provide justified pictures or conclusions or move to the next stage of analysis.

3. Conclusion

The third step of the analysis activity is drawing conclusion verification data. From the beginning of data collection, qualitative researchers begin to decide the "meaning" of things noting regularities, patterns, explanations, possible configurations, causal flows, and proportions. Competent researchers can handle these conclusions unambiguously, maintaining honesty, suspicion and so on. Conclusion drawing is only part of a data analysis process.

RESULTS AND DISCUSSION

Based on the summary of the results of the interviews, it can be seen that the Principal, BOS Treasurer, Committee Chair, Head of Administration and Teachers and student guardian representatives have the same answers explaining the process of preparing the RKAS carried out by the school.

Planning for the Management of School Operational Assistance (BOS) funds at North Bengkulu 16 Public High School is adjusted to the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 8 of 2022 concerning Technical Guidelines for School Operational Assistance and in

carrying out its management, North Bengkulu 16 State High School applies several procedures. The procedures are the planning for the preparation of the RKAS, planning for implementation and planning for supervision. The three procedures made by North Bengkulu 16 Public High School in managing the School Operational Assistance funds are in accordance with applicable regulations.

There are three legal bases that are the reference for Bos in 2022. The first is the Regulation of the Minister of Finance (PMK). PMK No 119/PMK.07/2022 where the regulation regulates the Management of Special Non-Physical Allocation Funds. Where in PMK it is explained more in the Distribution Mechanism and Distribution Stages. Then the second is, Permendikbud No. 2 of 2022, regarding BOP PAUD funds, BOS and BOP for Equality Education. Whereas in the Permendikbud it is more about Targets, Requirements and Criteria for Recipients, Use of BOS funds. Furthermore, the third is Permendagri No. 24/2022, regarding the management of BOS funds for local governments (Pemda), Permendagri No 27/2021, concerning Guidelines for Compiling the Regional Revenue and Expenditure Budget for the 2022 Fiscal Year. And finally Permendagri No 24/2022 regulates the Governance of Recording, Administration, and BOS Financial Accountability in 2022. Where the purpose of all of this is to assist BOS and improve accessibility and the quality of learning for students.

At the beginning of each new academic year, North Bengkulu 16 Public High School

conducts planning by forming a team



involving several parties including the school principal, school treasurer, some teacher boards, school committee administrators and parents of students through meetings and the results of the agreement are written in RAKS, RAKS is compiled to plan the school's annual work and to set the school's annual income and expenditure budget. The RKAS preparation activity begins with gathering all teachers and employees to collect data on the needs or activities of each field. Changes to the RAKS were also made because there were initial activities that had been planned but could not be realized in the current year of the budget, so the school would replace them with other activities and be prepared in the revised RKAS draft. The source of funds used for activities at SMA Negeri 16 North Bengkulu, namely funds from Regular BOS funds.

Planning for the Implementation of the School Operational Assistance (BOS) fund program at SMA Negeri 16 North Bengkulu begins with coordinating and outreach to the various parties involved in planning the use of BOS funds. BOS fund management planning must be based on mutual agreement, the results of the agreement on the use of BOS funds must be written in the form of an official report attached with the signatures of all participants attending the meeting. Schools strive to provide sufficient resources so that students have the opportunity to learn but schools must also use resources as efficiently as possible. Then the supervision of the School Operational Assistance (BOS) fund program has been going very well based on the supervision process and it has been said to have been well implemented, then the supervision process is carried out jointly and is carried out once every three months or four times a year. Then the

results of supervision are made accountability reports charge every quarter. Supervision planning is a process of observing the implementation of all organizational activities to ensure that all activities are carried out according to a predetermined plan.

As for the obstacles faced by schools related to the management of School Operational Assistance funds, the main problem lies in the slow disbursement and management at the school level which is not transparent. So far, delays in transfers have occurred due to various factors, such as delays in transfers by the central government and the length of time the letter of introduction for disbursement of funds was issued by the regional BOS management team. As a result, school principals have to look for various sources of loans to overcome the delay.

Planning is a process of a management activity before taking action, because planning is an absolute requirement in a management activity. The School Revenue and Expenditure Budget Plan is a school income and expenditure planning system which includes school activity plans and estimated costs needed to support the implementation of school activities for one year. The School Budget Activity Budget Plan (RKASS) is one of the conditions for channeling BOS funds because the RKAS is a form of a financing plan that is used as a guide and controller in collecting finance from various sources and what components will be financed in the education process in a school. The use of BOS funds in schools must be based on agreements and decisions between the school BOS management team, teacher councils,



administrators, school committees and student guardians who must be listed as a source of revenue in the RKAS in addition to other funds obtained from the local government. Therefore, the use of school operational assistance funds (BOS) must be adjusted to the RKAS prepared by the school.

The planning for preparing the RKAS is carried out at the beginning of each new year when BOS funds are disbursed at the beginning of the fiscal year, so that in the middle of the year there will be changes to the RKAS. Changes to the RKAS also occur when there are new students or there is a transfer of students to another school. This will affect the amount of BOS funds received. Planning for the use of school operational assistance funds (BOS) at SMA Negeri 16 Bengkulu Utara starts with the preparation of the RKAS which is adjusted to the size of the BOS funds and the planning of human resources for managing BOS. The preparation of the RKAS is carried out through meetings. The RKAS drafting meeting involved the school principal, teacher council, school committee and student guardians. In this meeting discussed the sources of existing funds, the division of tasks to BOS treasurers, and to identify the needs of schools to be funded with BOS funds.

In identifying the needs of schools to be funded by BOS funds, schools must develop needs in accordance with existing guidelines for using BOS funds. Data on the preparation of the SMA BOS RAB were obtained through interviews with the Principal, BOS Treasurer, Teachers, School Committees, student guardians and documentation. The process of preparing the SMA BOS RAB is carried out together with the preparation of the RKAS. Schools are

preparing RAB BOS SMA based on BOS technical instructions. Activities that can be funded using the SMA BOS Fund are non- operational school operational activities listed in the technical guidelines, so that schools can easily prepare their funding planning items. Preparation of SMA BOS RAB to be submitted by the head of the Central Government, namely estimating the number of students in the academic year of the SMA BOS Fund period.

BOS SMA funds obtained by schools are based on the submission of the number of students in that school year. The school has complete student data for each school year. The school also collects data regarding the economic situation of the students' families which is used by the school to provide assistance to students to pay for the Education Operational Fund (DOP). The activity of making the RKAS is the first step in preparing a plan for the management of funds owned by the school. Because from the RKAS it is known how much money the school has and how much money the school will spend. The preparation of the RKAS by the school listens to input from school members. This input will later be used by the school treasurer in preparing the school budget. Because from these inputs it can be seen which program will be a priority in preparing the RKAS. Keung Yau and Fong Cheng (2011) in their research stated that in implementing school financial budgeting, good planning is needed. In addition, the participation of other stakeholders is also needed to provide input to the school principal about the activities to be carried out.

In preparing the school's financial budget, the participation of all members of



the school is required to provide input on the program to be implemented by the school. The difference is that even in SM AN 16 North Bengkulu has involved the school committee in preparing the RKAS, but their participation has not been carried out optimally. In the RKAS preparation activities, the school committee was basically not directly involved. Because the existence of the school committee in the preparation of the RKAS is a giver of consideration. The school committee gives consideration to the things that the school will do. For example, giving consideration regarding the management of BOS funds. The participation of the committee is really needed to help the activities carried out by the school. This participation is usually seen when the school asks for consideration from the school committee regarding programs that will be carried out by the school related to the management of school funds originating from BOS funds. The school committee only submits input, considerations or recommendations in writing to schools regarding what programs should be prioritized in preparing PABS.

Based on the summary results of interviews with respondents, it is known that the respondents' explanations are similar, that the preparation of the Budget Plan is carried out together with the preparation of the RKAS. Publication data for BOS Fund Management at North Bengkulu 16 Public High School were obtained from interviews with the Principal, BOS Treasurer, Teachers, School Committee, and from observation. Publications made in the form of explanations on the notice board and also socialization during plenary meetings between schools and school committees and parents of students. Schools also conduct socialization regarding the use

of SMA BOS Funds. The socialization was carried out by giving a sheet of paper to the parents of the students which contained details on the use of SMA BOS funds that had been used by the school. The year-end plenary meeting also socialized the budget plan for the next period.

Based on the results of the interviews, there were similarities in the answers to the data in terms of responding to the SMA BOS Fund Management Publication conducted by the school. Schools socialize the use of funds that have been carried out during the plenary meeting of the school committee and student guardians with the distribution of photocopies regarding the relevance of the RKAS summary.

CONCLUSION

Based on the results of research on the management of BOS funds at North Bengkulu 16 Public High School through several stages and processes of using the funds starting from planning, implementing, and supervising. The process of planning or budgeting for BOS funds is in accordance with the regulation of the minister of education and culture of the Republic of Indonesia number 8 of 2022. In implementing the management of BOS funds, it must be based on agreements and joint decisions between the school BOS management team, the teacher council, and the school committee which must be registered as one source of revenue in RKAS. The process of managing BOS funds at SMA Negeri 16 North Bengkulu did not necessarily go well and smoothly, in other words, the management of BOS funds had obstacles or obstacles that hindered the operational activities of



SMA Negeri 16 Bengkulu Utara. For example, the process of disbursing funds was slow, causing disruption to the operations of North Bengkulu 16 Public High School.

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