

Analysis of School Operational Assistance Fund (Bos) Management Based on Application At Smkn 4 Soppeng

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Abstract

The management of educational funds is a crucial aspect in supporting the continuity of teaching and learning processes at schools. One form of government support in the education sector is the School Operational Assistance (BOS) program, which aims to finance non-personnel operational needs. However, in practice, the management of BOS funds often encounters administrative and technical obstacles, particularly related to reporting and transparency. Therefore, the government has developed the ARKAS application as a digital tool to facilitate the planning, implementation, and reporting of BOS fund usage. SMKN 4 Soppeng, as one of the BOS fund recipients, also implements this application, but the extent of its effectiveness and efficiency still requires further study. This research aims to analyze the application-based management of BOS funds at SMKN 4 Soppeng, focusing on three main aspects: planning and budgeting, implementation and administration, as well as reporting and accountability of BOS funds. The method used is a descriptive qualitative approach with data collection techniques including observation, interviews, and documentation. The research subjects include the principal, treasurer, application operators, and parents, selected to comprehensively explore information regarding the implementation of the ARKAS application in school fund management. The results show that the management of BOS funds at SMKN 4 Soppeng generally follows applicable procedures and regulations. The planning process involves all school elements and is systematically recorded in the ARKAS application. Budget execution is supported by the e-BKU and SIPLah systems to facilitate bookkeeping and procurement. However, challenges such as limited infrastructure and technical understanding of the application remain obstacles. Therefore, it is recommended that the school and government provide continuous training for educational staff and improve technological facilities to support more effective and accountable fund management.

INTRODUCTION

Education is the main foundation in the development of a nation. Without quality and equitable education, national development will face obstacles, particularly in improving human resources (Puja Adilah, 2023). Therefore, the Indonesian government, through the Ministry of

Education and Culture, continuously makes various efforts to enhance the quality of national education. One concrete government effort is the provision of School Operational Assistance funds (BOS), which are given to schools as operational support to facilitate teaching and learning activities. The BOS program was first launched in 2005 and remains one of the flagship programs to realize equal access to education and improve learning quality (Adriansyah, 2023).

BOS funds play an important role in financing the non-personnel operational needs of schools, such as procurement of stationery, funding extracurricular activities, maintenance of facilities and infrastructure, as well as payment of honoraria for honorary teachers (Ar et al., 2023). The existence of BOS funds is particularly helpful for schools in remote areas or those with limited budgets. However, in practice, the management of BOS funds does not always run smoothly. Various findings from supervisory institutions such as the Audit Board of Indonesia (BPK) and the Inspectorate have indicated irregularities or discrepancies in the reporting, allocation, and accountability of BOS funds in some schools (Aghogho et al., n.d.). These problems are generally caused by a lack of understanding of technical guidelines, weak internal control systems, and limited human resources within the school environment (Rahayu, Asmi; Achriaty, 2025).

In response to these issues, the government has made a digital transformation in BOS fund management through the development and implementation of an application-based information technology system. One such innovation is the ARKAS application (School Activity and Budget Plan Application), designed to facilitate schools in planning budgets, implementing activities, and preparing financial reports systematically and transparently. This application is also integrated with regional and central government systems, enabling easier monitoring and supervision of BOS fund usage. With this system, it is expected that school financial management will become more efficient, accountable, and less prone to misuse (Asmi Rahayu, 2021).

Nevertheless, the application-based management of BOS funds also faces challenges. Not all schools have the same readiness to operate digital applications, especially schools located in rural or outlying areas. Common obstacles include limited technological infrastructure, such as unstable internet connections, inadequate computers, and insufficient training for administrative staff or school treasurers (Kusumadewi, R, Achriaty, n.d.). Additionally, some schools have not fully understood how to use the features of the ARKAS application, making them vulnerable to data entry errors that can lead to delayed reporting or non-compliance with technical guidelines. Therefore, a thorough evaluation and analysis regarding the implementation of application-based BOS fund management at each school, including vocational schools, are necessary (Musfirah et al., 2024).

SMKN 4 Soppeng, as one of the Public Vocational High Schools in Soppeng Regency, also receives BOS funds every year. In line with government policy, this school has implemented BOS fund management through the ARKAS application system. However, how the management is carried out, the effectiveness and efficiency levels, as well as the challenges faced by the school, still need to be studied further. This is important considering that transparency and accountability in managing educational funds are key indicators in creating good school financial governance (Bado & Hasbiah, n.d.).

Based on this background, the author is interested in raising the research topic titled "Analysis of Application-Based Management of School Operational Assistance Funds (BOS) at SMKN 4 Soppeng." This study aims to understand the implementation of the application-based BOS fund management system at SMKN 4 Soppeng, identify supporting and inhibiting factors in its application, and evaluate the system's effectiveness in improving the quality of school fund management (Sigit, 2021). The results of this research are expected to provide positive

contributions to the school in optimizing BOS fund management and serve as evaluation material for policymakers in improving digital-based education fund management systems at the education unit level (Tamam, 2018).

METHOD

This study uses a qualitative approach with a descriptive research type. The qualitative approach was chosen because this research aims to examine and analyze the management of operational assistance funds at SMKN 4 Soppeng. Descriptive research is used to provide a systematic, factual, and accurate depiction of the facts, characteristics, and relationships among the phenomena being studied (Nurrisa & Hermina, 2025). Through this approach, the researcher can explore information in detail using data collection techniques such as interviews, observations, and documentation studies related to the school profile, vision and mission, school objectives, facilities and infrastructure, technical guidelines, BOS, and the school's financial reports (Winaya & Dwijendra, 2022).

RESULTS AND DISCUSSION

A. Application Application-Based BOS Fund Planning and Budgeting

The success of BOS fund management is determined by the planning and budgeting made by the educational unit. Planning forms the basis for determining school programs and budgets for the future. With planning and budgeting of BOS funds, the implementation of educational operational activities at the school can help achieve the desired goals. The Minister of Education Regulation Number 2 of 2022 on technical guidelines for the School Operational Assistance program regulates the stages of BOS fund planning and budgeting using the ARKAS application.

Interviews conducted by the author with the school reveal that SMKN 4 Soppeng has conducted planning well in accordance with the stages regulated by the Ministry of Education and Culture, namely the preparation of activity programs and budgets for one year. The school also utilizes the ARKAS application system, where the plans and budgets that have been prepared are input into the application, and the entire BOS fund management activities are conducted using this system.

B. Implementation and Administration of Application-Based BOS Fund Management

The implementation and administration of BOS fund management at SMKN 4 Soppeng consists of three stages: the disbursement process, use, and bookkeeping of BOS funds. In 2023, there was a change in the mechanism for disbursing regular BOS funds in accordance with the provisions of the Indonesian Minister of Finance Regulation (PMK) Number 204/PMK.07/2022 on the management of non-physical special allocation funds. Previously, regular BOS funds were disbursed in three stages at the earliest in January (30%), April (40%), and September (30%). However, for this year, disbursement is conducted in only two stages, at the earliest in January and July (each 50%).

To receive the disbursement of regular BOS funds, the educational unit must submit a report on the realization of BOS fund usage to the Ministry according to applicable regulations. The amount of BOS funds received by the school is determined by multiplying the BOS unit cost in each region by the number of students who already have a National Student Identification Number (NISN) and are registered in the Education Basic Data system (Dapodik). The BOS unit cost for each region is set by the minister. The technical guidelines for managing Operational Assistance Funds for Education Units (BOSP) set the regular BOS fund unit cost for Vocational High School (SMK) students in Soppeng Regency at IDR 1,600,000 per year per student. To minimize

corruption involving educational funds by irresponsible parties, the government disburses BOS funds directly into the school's bank accounts.

For the 2024 academic year, the maximum number of students at SMKN 4 Soppeng is 668, but only 250 students are registered in the Dapodik system. This means the maximum BOS funds the school can receive is approximately IDR 300,000,000 per fiscal year. The funding sources at SMKN 4 Soppeng come from BOS funds and educational fees collected from parents or guardians. BOS funds can only finance certain items regulated in the BOS technical guidelines. Meanwhile, school fees are collected to cover any forgotten programs or other needs that BOS funds cannot finance. According to the information obtained by the author, the amount of fees charged per student at SMKN 4 Soppeng for the 2023/2024 academic year is IDR 1,200,000 per semester. The disbursement of BOS funds at SMKN 4 Soppeng is done in two stages annually, directly transferred to the respective education unit's bank account. The use of BOS funds at SMKN 4 Soppeng follows the previously agreed school activity plan and budget through the ARKAS application.

Furthermore, BOS fund budgeting follows the eight National Education Standards. BOS funds are generally used for several operational needs such as salaries for educators and educational staff and maintenance of school facilities and infrastructure. For procurement of goods and services, SMKN 4 Soppeng uses the ARKAS application, which is integrated with the school procurement information system (SIPLah). This information system provides great benefits for the school, such as clearly listed prices in the application that help the school estimate necessary costs and systematically stored purchase receipts in the application, allowing the school to review transaction history whenever needed.

The bookkeeping stage for BOS funds uses the eBKU system (General Cash Book), which automatically pulls data from all types of transactions into a general cash book. The school needs to prepare complete bookkeeping records to monitor every transaction that has been conducted.

From interviews at SMKN 4 Soppeng, it was found that bookkeeping is routinely conducted by the school at every stage or during quarterly closings. The school already uses the eBKU recording system available within the ARKAS application for bookkeeping purposes.

C. Application-Based BOS Fund Reporting and Accountability

Educational institutions managing BOS funds need to prepare complete bookkeeping in accordance with education management standards and laws governing financial management and accountability of fund management institutions.

The research findings at SMKN 4 Soppeng show that reporting is conducted properly, where the school is accountable and evaluates BOS fund management in accordance with the applicable BOS technical guidelines for the current period.

Reporting activities are performed both manually and using the ARKAS application. Manual reports are prepared in writing by the school treasurer monthly, while reports using the application are done by the treasurer and school operator every six months, acknowledged by the principal. In addition, the school is required to submit complete BOS fund realization reports to the Soppeng Region Education Office and the South Sulawesi Provincial Education Office every six months.

SMKN 4 Soppeng also prepares BOS fund financial reports through the ARKAS system, which enhances public trust in the school. Through the application, one can see the school's activity plans and budgets, revenue and expenditure reports, general cash books, and recapitulation reports of BOS fund usage for the relevant year.

Using the ARKAS application in BOS fund management helps ensure that each implemented

activity does not deviate from the predetermined direction. Analyzing programs, their priorities, the funds used, and income sources from various activities are essential elements in managing BOS budgets.

SMKN 4 Soppeng has optimally utilized available resources in BOS fund management to achieve the predetermined targets. This is evident from the use of the School Activity and Budget Plan application (ARKAS) employed to handle school financial management or the management of government assistance funds, starting from planning, guiding, organizing, to supervising or controlling processes. Good management of BOS funds will create a comfortable and secure learning environment, positively impacting the teaching and learning process. Government assistance provides opportunities for underprivileged students to receive proper education, preparing them as a better generation of the nation.

Through the Ministry of Education and Culture, the government provides various educational aids such as Operational Assistance Funds for Educational Units (BOSP), which include School Operational Assistance (BOS), Early Childhood Education Operational Assistance (BOP PAUD), and Equality Education Operational Assistance (BOP Kesetaraan). To implement this, the government has created an information system designed to handle management or administration issues regarding BOSP funds through the School Activity and Budget Plan application (ARKAS). This ARKAS application makes government fund management more effective and efficient and realizes accountability and transparency of school fund management to all concerned parties, including the public.

CONCLUSIONS AND SUGGESTION

A. Conclusion

Based on the results of the research and discussion regarding the analysis of application-based management of School Operational Assistance (BOS) funds at SMKN 4 Soppeng as discussed in the previous chapter, it is known that the budgeting and usage planning of BOS funds at SMKN 4 Soppeng has been carried out in accordance with Government Regulation Number 63 of 2022 concerning Technical Guidelines for the Management of Operational Assistance Funds for Education Units. Every school is required to prepare an ARKAS plan, which serves as a guideline for implementing educational operational programs at the school for one year. Furthermore, SMKN 4 Soppeng has implemented the use of the ARKAS application system in managing BOS funds systematically.

The ARKAS application provides significant benefits to the school in the procurement of goods and services needed. With the ARKAS application, the supervision process of the allocated BOS funds becomes easier to monitor and helps eliminate or prevent potential embezzlement of BOS funds, as the application is designed simply and transparently so that anyone can view all types of transactions carried out by the school through the application.

B. Suggestions

At the conclusion of this final project, the researcher offers several suggestions for the management of School Operational Assistance (BOS) funds through the ARKAS application at SMKN 4 Soppeng. It is hoped that this will lead to improved financial management within the school and promote genuine accountability in the use of BOS funds in accordance with the applicable government regulations.

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