

FACTORS AFFECTING THE TIMELINESS OF DISTRIBUTION OF SCHOOL OPERATIONAL ASSISTANCE FUNDS (BOS PROGRAM) AT SMK MUHAMMADIYAH DELANGGU IN 2020/2021 ACADEMIC YEAR

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Abstract : BOS is a fund implementation of policies to expand the distribution of access to education. The purpose of this research is to determine the factors that affect the timeliness of BOS distribution at SMK Muhammadiyah Delanggu in the Academic Year 2020/2021. This research is a qualitative descriptive study. The main data used are observation and document review also additional interviews. The data was analyzed in 3 steps, data collection, data reduction and data display. The results showed that the process of implementing, taking, distributing and using BOS at SMK Muhammadiyah Delanggu was in accordance with government instructions or JUKNIS. The distribution of BOS has also been right on target in accordance with the needs of students and schools in order to improve the quality. The distribution can also be said to be on time because it is supported by the productivity of staffs who are motivated to distribute funds on time. The workloads are seemly balanced for each staff. The used of proper facilities also increase the factor of timeliness.

Keywords: BOSS, timeliness, distribution

1. Introduction

In the world of education, costs are needed as a component input instrumental for can support success from destination an Education, both from within and outside the institution. With existence financing so needs even could fulfilled (Herdiyani, 2019). Education financing is stated in Law number 15 2004 Article (1) concerning the management of state finances and Law no. 20 Year 2003 about System Education National more carry on has arrange several articles that explain education funding, namely Article 11 Paragraph 2 and Article 12, Paragraph (1).

School Operational Assistance Program(BOS) is something activity which is realization or implementation policy in expansion and even distribution access education, specifically in support and increase quality program Required study education base (Reasonable education nine year. Country responsible answer fully on a education administration. Minister of National Education Regulation Number 69 Year 2009 mentioned that non-personnel costing standards became standard in financing activity operation non personnel in one year which next called Becomes part no inseparable from whole fund education so that a unit education could operate activity education by systematic and sustainable in accordance with Standard National Education (SNP) which set. BOSS next could call as a central government policy that provides cost funding non-personnel operations for basic education units as implementers program required study. Furthermore, cost unit education (BSP) as derivatives of BOS provide

guidance on how much it costs which required average every student in each year in the context supports the teaching and learning process in accordance with the service standards has set.

In this regard, BOS funds from the Central Government often have limitations. Therefore the costs for school/madrasah/ponpes investment and welfare teachers must be financed from other sources with the main priority from government, government area and next from participation the people who have ability by economy. By general, program School Operational Assistance (BOS) aims to free up costs education for underprivileged students and make it easier for other students to they get better quality basic education services until completed in the context of completing the 12-year compulsory education. In particular, The BOS program aims to free up fees for all students on school operational costs; free all student fees poor from all levies in any form, whether in public schools or private; and ease the burden of school operational costs for students in private schools. The target of the BOS program is SD/SDLB schools, SMP/SMPLB/SMPT, SMA/K and SD-SMP One Roof (Satap), both state and private companies in all provinces in Indonesia which have been recorded in the Basic Data System for Primary and Secondary Education (Dapodikdasmen). Private schools must have an operating license. The amount of BOS funds that accepted by the school is calculated based on the number of students with the amount of unit cost where SD/SDLB: Rp. 800,000, -/student/year, whereas SMP/SMPLB/Satap/SMPT: Rp.1.000.000,-/participant educated/year. However, taking into account that some components of fixed costs (fixed cost) of school operating costs does not depend on the number of participants educate, so government apply policy special for school with amount participant educate not enough from 60 (sixty) person. Policyspecial the is with give big allocation fund BOSS minimum as much 60 (six twenty) participant educate, good for school elementary school level to high school level / K. Through the BOS policy, it is hoped that increase education quality for all region Indonesia.

However, in the implementation of the BOS funds themselves, there are often obstacles in process distribution, good that lateness in distribution or inaccurate data on student recipients of assistance. So far, distribution Fund BOSS in SMK Muhammadiyah Delanggu very appropriate time and appropriate target. This is evidenced by the submission of financial statements in accordance with with specified date. On Thing the, writer very want to knowing and describe factors which influence accuracy time distribution of BOS Funds at SMK Muhammadiyah Delanggu. This study was conducted with the aim of knowing what factors affect the timeliness of distributing BOS funds at SMK Muhammadiyah Delanggu for the 2020/2021 Academic Year.

2. Research methods

Method This research is a descriptive and verification research with a qualitative approach. Data collection techniques using documentation methods related to accuracy time reporting finance obtained from SMK Muhammadiyah Delanggu. The source of research data is primary data obtained from the results of Interview with Employee presentation report finance SMK Muhammadiyah Delanggu. Data analysis method on study this conducted process election and centering discussion from data which support draft and object study, method implementation and the benefits. Then conducted analysis data which obtained during the data collection process.

3. Data Description and Discussion

3.1. Data Description

1. BOS Fund Distribution

a) BOS Fund Implementation Mechanism

The BOS technical manual has set the mechanism for use BOS funds in schools by involving the principles of efficiency, effectiveness, transparent, accountable, propriety, and benefit. In its own implementation, SMK Muhammadiyah Delanggu always use reference which already provided by Central government. Results Interview and observation in SMK Muhammadiyah Delanggu, schools must have their own accounts and not private property. After the account is verified, the school can accept Fund BOS which has sent government through bank transfer. Muhammadiyah Vocational High School Delanggu can immediately withdraw the funds by taking them at the bank which appointed with show ID card for party which take and must be with a power of attorney.

b) BOS Fund Receipt

BOS Fund recipients have been regulated by the central government. Recipients of the Performance BOS Fund for Schools with Achievement must meet the following requirements:

- 1) Receiver Fund BOSS Regular year budget regarding;
- 2) Have at least 3 (three) outstanding students in competitions at the national and/or international level in the last 2 (two) years;
- 3) Have performance school on level national and/or international; and
- 4) Not including school which set as executor driving school programs and center of excellence vocational schools.

c) Use of BOS Funds

The use of BOS funds must be adjusted to the results of the meeting which is arranged in the school activity budget plan (RKAS). If there is change plan, party school need make plan budget change to government center. In use fund BOS must based on deal and decision together Among Head School, Board Teacher, and School Committee, which must be listed as one of the sources reception in RKAS, beside fund which obtained from source other. Based on Guidelines Instruction Technical (JUKNIS) Use Fund BOSS which received by school SMK Muhammadiyah Delanggu, Fund BOSS could use for finance activities like which seen on figure 3.1.

From the picture it can be concluded that there are 12 categories payment activities at SMK Muhammadiyah Delanggu. Starting from Reception participant educate new, Activity learning and extracurricular, school management, teacher professional development and power education as well as development management school, Subscription of power and services, Maintenance of facilities and infrastructure perawatan school, Payment honorary, Purchase tool multimedia learning, Maintenance BKK SMK/ street vendors, Administration activity school, Activity organizing Test Competence and vocational certification and Evaluation Activities. Of the twelve categories the cost which most dominant issued is for payment wages teacher good that permanent and no permanent which has determined by the Foundation. The second biggest cost is the purchase of ATK and Payment Internet, Payment Electricity, followed by payment transport, procurement of electronic books and quotas for students. However, the use of the BOS program

is made by agreement and decision together Among head school, teacher, and committee school with prioritize needs student and teacher specifically help accelerate the fulfillment of minimum service standards or standard national education.

PEMERINTAH PROVINSI JAWA TENGAH							
BUKU PEMBANTU KAS TUNAI							
DANA BANTUAN OPERASIONAL SEKOLAH (BOS) REGULER							
Bulan : SEPTEMBER 2020							
Nama Sekolah : SMK Muhammadiyah Delanggu							
Desa / Kecamatan : Delanggu							
Kabupaten : Klaten							
Provinsi : Jawa Tengah							
NO URUT	Tanggal	KODE SNP	No BKU	Uraian	Penerimaan (Rp)	Pengeluaran (Rp)	Saldo (Rp)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	01 September 2020			Saldo Bulan Lalu	8.888.606		8.888.606
2	01 September 2020	SNP 4	1	Transport MGMP PAI (Bp Wawan Basuki)		30.000	8.858.606
3	01 September 2020	SNP 6	2	Biaya publikasi PPDB koran Solo Pos		500.000	8.358.606
4	01 September 2020	SNP 6	3	Konsumsi lembur operator dapodik		142.700	8.215.906
5	01 September 2020	SNP 5	4	Biaya servis kursi		100.000	8.115.906
6	01 September 2020	SNP 5	5	Servis printer		600.000	7.515.906
7	02 September 2020	SNP 8	6	Rapat panitia PTS		416.000	7.099.906
8	10 September 2020	SNP 3	7	Biaya cetak & penggandaan administrasi kantor		3.322.550	3.777.356
10	10 September 2020	SNP 6	8	Pajak listrik bulan September 2020		229.480	3.547.876
11	10 September 2020	SNP 6	9	Pajak listrik bulan September 2020		243.600	3.304.276
12	10 September 2020	SNP 6	10	Pajak listrik bulan September 2020		815.100	2.489.176
13	10 September 2020	SNP 6	11	Pajak speedy bulan September 2020		1.543.000	946.176
14	10 September 2020	SNP 6	12	Pajak telepon bulan September 2020		55.404	890.772
15	10 September 2020	SNP 6	13	Pajak listrik bulan September 2020		30.000	860.772
16	11 September 2020	SNP 6	14	Biaya cetak MMT Rekap BOS		86.500	774.272
17	18 September 2020	SNP 7	15	Pengadaan Flasdisk		123.000	651.272
18	18 September 2020	SNP 8	17	Penggandaan Serit. UKK		125.000	526.272
19	18 September 2020	SNP 6	18	Biaya pengiriman laporan SPJ BOS		20.000	506.272
20	18 September 2020	SNP 5	19	Pembelian Buku Produktif		382.000	124.272
					8.888.606	8.764.334	124.272
				Menyetujui	Bendahara / Pemegang Kas Sekolah		
				Kepala Sekolah			
				Nasrodin, S.Pd	Yenni Rahmawati, S.Pd		
				NIP. -	NIP. -		

Picture 3.1 Use Fund BOSS year teachings 2020/2021

2. BOS Fund Disbursement Timeliness

Regarding the timely distribution of BOS funds, SMK Muhammadiyah Delanggu already very effective, where:

a) Productivity

From dimensions productivity, presenter report in SMK Muhammadiyah Delanggu could maximize focus for work optimally and avoid the least risk. Presenter also has motivation which tall so that profession even becomes fast done. Thing this seen moment existence observation and strengthened with session Interview with officer related, that is Head School, Treasurer BOSS and officers presenting the report.

b) Distribution Task

The division of tasks with a fair workload also affects timeliness. From the results of interviews and observations, the division of tasks for working on reports looks fair and does not burden the presenters of reports at SMK Muhammadiyah Delanggu. By dividing the tasks fairly, the work results will be significant and will achieve the predetermined targets. As far as observations have been made, there are no obstacles that will hinder the submission of late financial reports. This is because the task is divided fairly and of course this condition relieves the presenter.

c) Facility

The facilities provided must support the process of submitting reports on time. Judging from the observations, the facilities at SMK Muhammadiyah Delanggu are very adequate. The facilities provided are a computer, mouse, and an introductory book that will help presenters to make reports. Not only that, the room used is also very supportive and can increase concentration and stay away from noise. So, that the maximum results are presented and can be reported on time.

d) Supervision

From what it can be seen, SMK Muhammadiyah Delanggu does optimize the supervision system. This is intended so that there are no errors, but it can hamper the reporting process so that it is not timely. If HR supports and is improved again so that they can check faster, the results will be optimal.

3.2. Discussion

From the data exposure above, it refers to the findings that from the process of implementing, taking, distributing and using BOS funds in SMK Muhammadiyah Delanggu already in accordance with government instructions or JUKNIS. The distribution of BOS funds is right on target according to the needs of students and schools in order to improve the quality school and students.

The distribution can be said to be on time because it is supported by a number of dimensions like productivity officer which serve report which keep going motivated for serve report by appropriate time. Distribution Duty good officer which channel and maker the report is correct because it has been divided equally according to the load work each. Facility good for channel fund and making the report has also been supported.

4. Conclusions and recommendations

4.1. Conclusion

Based on the description of the data and the discussion that has been carried out, it can be concluded:

1. As soon as the funds are disbursed, the school makes an invitation to the students that tomorrow at 12 the boss's funds can be disbursed,
2. The school staff immediately took the money from the bank, and counted each student to get Rp. 1,300,000.
3. Make minutes of handover of money to students accompanied by photos of submissions and signatures as evidence.
4. The school made a notification letter to the student's guardian that his child had received the bos's funds.

4.2. Suggestion

For SMK Muhammadiyah Delanggu, it is recommended to improve the quality of human resources by dividing the supervisory duties better, thus the timeliness of distribution is maximized. For further researchers, additional variables such as accountability and transparency can be used.

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