

What is the Policy of Providing School Operational Funds in Bengkulu City, Indonesia, during the Covid-19 Pandemic?

Sugeng Suharto

Universitas Bengkulu, Indonesia.

sugengsuharto@yahoo.com

Abstract

The purpose of this study is to find out the implementation of school operational assistance fund management (BOS) in Indonesia. This study involved BOS funds in 2019, 2020, and 2021. The study uses qualitative descriptive methods and also uses and collects secondary data. Secondary data is collected using documentation techniques. In analyzing data, researchers use data reduction data, data presentation, and verification data. The results showed that there were 646 schools that received BOS funding with a total of more than 28.8 billion funds, distributed to 96,870 students. Furthermore, accountability, transparency, and effectiveness of the management of school operational assistance funds (BOS) Bengkulu in accordance with the provisions of the Regulation of the Minister of Education and Culture (Permendikbud) Number 26 of 2017.

Keywords

Education policy, BOS Fund, Covid-19



I. Introduction

Education has become a necessity for people around the world . All affairs are always associated with education, which regulates the ability of both logic, and technical skills (Grebtsova and Kovalska, 2021; Roberts and Tehrani, 2020). In Indonesia it includes primary, secondary and higher education. All of that requires the attention of the government to allocate the budget. So that education is achieved as expected. Therefore, education policy is carried out by looking at the needs of the market.

Education is a very important human need because education has a duty to prepare Human Resources (HR) for the development of the nation and state (Pradana et al, 2020). According to Astuti et al (2019) Education is an obligation of every human being that must be pursued to hold responsibilities and try to produce progress in knowledge and experience for the lives of every individual. Education is one of the efforts to improve the ability of human intelligence, thus he is able to improve the quality of his life (Saleh and Mujahiddin, 2020). Education is expected to be able to answer all the challenges of the times and be able to foster national generations, so that people become reliable and of high quality, with strong characteristics, clear identities and able to deal with current and future problems (Azhar, 2018). Education and skills are the main keys in gaining social status in community life (Lubis et al, 2019).

In the country of Jalisco education is left to the state, with a pattern of decentralization, its implementation is focused on the relationship of teachers - students (Torres et al., 2021). During the Covid-19 pandemic, education experienced access difficulties (Onyema, 2020). In Indonesia, both before the pandemic and pandemic, school

operational assistance (bos) is a government program in providing non-personnel operational needs for education. The School Operational Assistance Program (SOAP), locally known as School Operational Assistance (BOS), is an Indonesian government policy that supports education funding to improve access and quality of education, especially primary education. The program was first implemented in July 2005 at the beginning of the 2005-2006 school year. Conceptually, the BOS program is different from the previous education sector compensation program to reduce fuel oil, known as the Fuel Oil Reduction Compensation Program (PKPS-BBM). Until the fiscal year 2004-2005, PKPS-BBM was allocated to elementary and junior high schools in the form of scholarships for poor students or as special student assistance (Student Special Assistance (BKM) (Bahri et al., 2019). Good financial management will realize the achievement of an effective and efficient boss program. BOS funds are intended for elementary school (SD), Junior High School (SMP), High School (SMA), Vocational High School (SMK), and special schools (SLB) students in Indonesia.

But in 2019, the world was hit by the coronavirus pandemic, which originated in Wuhan. As of March 29, 2020, China had collected 82,419 confirmed diagnoses, and the death rate was 4.01%; Meanwhile, the global has collected 596042 confirmed diagnoses, and the death rate is 4.76%. Based on relevant statistics and information, China's countermeasures and some facts for the COVID-19 epidemic in China are summarized. There are a total of twelve experts who took part in this survey and came from various organizations, including hospitals, government agencies, research institutes, and universities, etc. The results of high-frequency word analysis and content analysis are used to provide references for suggestions. (Ding et al., 2020).

Dramatic demographic shifts in the past century have increased the difficulty in containing pandemics and the rise of globalization and urbanization has facilitated the rapid spread of pathogens from one continent to another in flights of just a few hours. However, when comparisons were drawn between the 2019 coronavirus pandemic and the 1918 influenza pandemic, the most widely available tools for responding to outbreaks of this disease remained almost the same (Roberts & Tehrani, 2020).

The rise of COVID-19 poses many threats to all sectors of the world. The recent coronavirus pandemic outbreak increased the gap in the education sector globally (Ding et al., 2020; Lunochkin and Furman, 2020). Despite the new Coronavirus pandemic, it is already having a harmful effect on humanity. The COVID-19 outbreak has created educational disruptions and global health problems that have proven to be very difficult for the global health system (Lunochkin and Furman, 2020) (Hernimawati et al., 2017). As of now, no country or race around the world has been immune from the coronavirus pandemic, and the rest of the world seems overwhelmed by the speed of spread and the devastating effects of COVID-19. The coronavirus pandemic has no limits, and the effect is large and fast. In just a few months after the outbreak of the disease, it has drastically changed lifestyles around the world with billions of people forced to 'stay at home, 'observe self-isolation', and work and study from home. This has limited people's freedom to move, trade, or get along. COVID-19 not only caused total lockdowns in many countries around the world, but also caused the deaths of thousands of people including, women, and the elderly. (Ding et al., 2020) It is more alarming to know that reports from various continents, including, the Americas, Africa, Asia, and Europe show a daily increase in the number of new cases and deaths due to COVID-19.

As of April 2020, the global number of COVID-19 cases has exceeded one million cases and more than 220 thousand deaths. It was also frightening that the U.S. recorded more than 2,000 COVID-19 deaths in a single day despite the country's strong commitment to combating transmission. The number of deaths from coronavirus soared with no immediate solution in sight. The disease shows no signs of slowing down worldwide (Lestari et al., 2021). The COVID-19 outbreak prompted U.S. President Trump to invoke the "Defense Production Act". The government also issued a national emergency as a result of the increasing number of new cases of coronavirus in the country (Priscillia, 2020). The U.S. government is also negotiating with parliament to approve a more than \$2 trillion stimulus package to combat the Coronavirus pandemic, and to provide assistance to residents and businesses affected by the coronavirus outbreak. Similar measures were replicated in many other countries including Germany where \$810 billion was also set aside to contain the impact of the pandemic, but the virus quickly spread to many parts of the world ("Impact of Coronavirus Pandemic on Education," 2020).

This shows that Covid-19 in Jakarta has increased rapidly. The first finding amounted to 177 cases, the next report found 40 cases, and on March 29, 2020, the total number of covid-19 cases amounted to 678. With an average of 61 cases, weather data shows a minimum temperature of 24.6 °C (with a top minimum temperature of 27.5°

°C), the lowest maximum temperature is 28.6 °C (with the highest maximum temperature

31.4 °C), lowest average temperature 26.1 °C (with highest average temperature

28.6 °C), lowest humidity 75% (with the highest humidity 93%), and the lowest rainfall 1.1 mm (with a high of 88 mm).

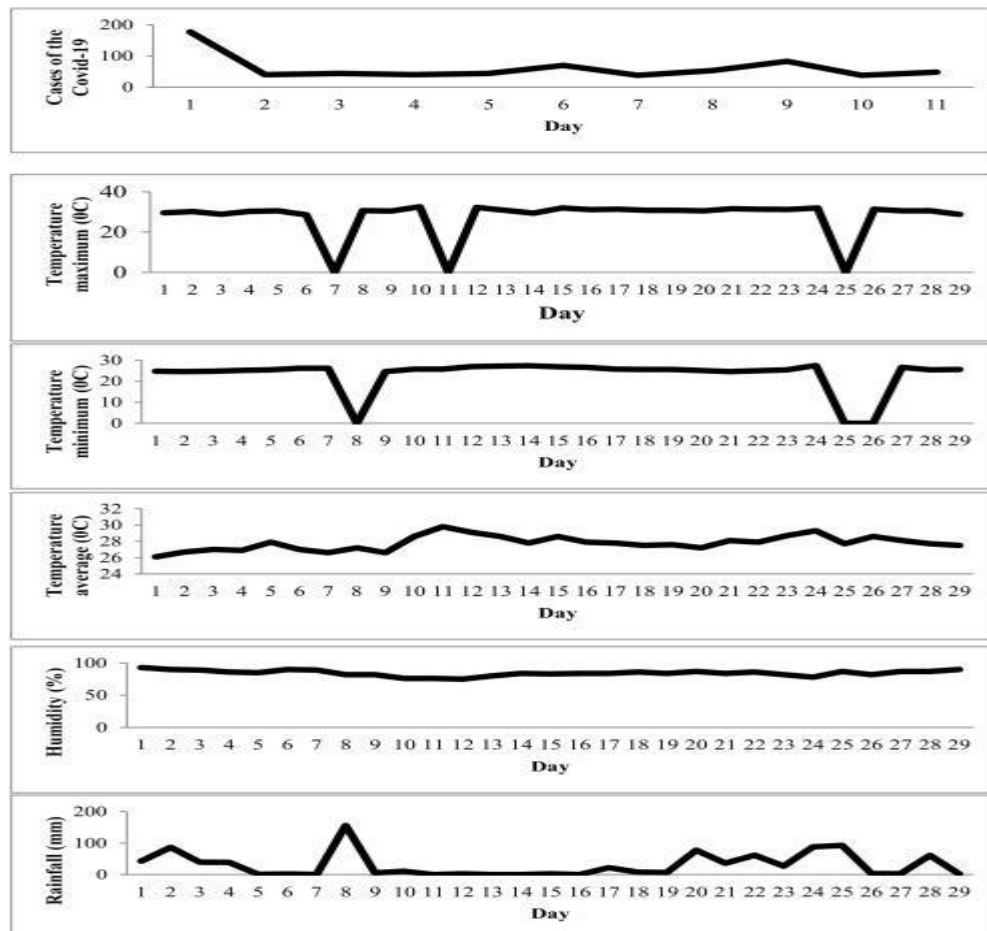


Figure 1. (a) Covid-19 cases, (b) the maximum temperature amount (°C), (c) minimum temperature (°C), (d) average temperature (°C), (e) humidity (%), and (f) rainfall (mm) in Jakarta Indonesia from January to March 29, 2020.

Table 1. indicates that, among the five weather variables, only the average temperature (°C) is significantly correlated with covid-19 ($r = 0.392$; $p < .001$), with a medium level. Minimum temperature, maximum temperature, humidity, and rainfall do not correlate significantly with covid-19 (Tosepu et al., 2020).

The threat to education from the emergence of COVID-19 can be overcome by distributing school operational assistance funds (bos)

II. Research Method

The type of research used is descriptive with a qualitative approach. This research is carried out in detail and looks at the facts. The data source used is the primary data source and the secondary data source of the documentation or report data available. The technique used in this research is the observation and analysis of data from documentation methods systematically.

III. Result and Discussion

Education is a very important factor in life. Therefore, in terms of anise as a concept in Islamic teachings, demanding lifelong knowledge and as Muslims in addition to being instructed to learn, we are also instructed to practice and teach science (Siregar et al., 2020). Managing the development of education in schools requires school operational assistance (BOS) funds. The authority given to the BOS Team is to ensure the correctness of the data in the primary data of educators, monitor and evaluate the use of BOS funds. However, it is not explained how the mechanism of authority is carried out as a result of research by some scholars that explains the importance of clarity about the mechanisms of authority. Interaction of private and public authorities and functional qualities of sustainability governance: Lessons from conservation and development initiatives in Tanzania found that clear sharing of responsibilities, coupled with material incentives for society and equal and transparent distribution of benefits, is a major positive contributor to functional quality (Ahmad et al., 2020).

School operational assistance fund is a program from the government to help school education in Indonesia. This has been regulated in the Regulation of the Minister of Education and Culture number 8 of 2020 as a continuation of the previous regulation. The authority given to the BOS Team is to ensure the correctness of the data in the primary data of educators, monitor and evaluate the use of BOS funds. However, it is not explained how the mechanism of authority is carried out as a result of research by some scholars that explains the importance of clarity about the mechanisms of authority. Interaction of private and public authorities and functional qualities of sustainability governance: Lessons from conservation and development initiatives in Tanzania found that clear sharing of responsibilities, coupled with material incentives for society and equal and transparent distribution of benefits, is a major positive contributor to functional quality (Ahmad et al., 2020).

The implementation of transparency and accountability in school finances and the use of boss funds will be able to achieve educational goals. The research findings show that the distribution and management of the Affirmation and Performance School Operational Assistance Fund has been going well despite some problems. Some of the

issues are invalid school account data and changes to School Operational Assistance Fund regulations. These issues resulted in high account returns and difficulty in formulating financial reporting of the Performance School Operational Assistance Fund (Meliala & Heru Akhmadi, 2021).

In its implementation, education and training only focus on socializing technical instructions for the implementation of BOS fund management by the management team and the school. Also, training is provided in the absence of exercises or simulations as a follow-up regarding financial reporting. This led to many obstacles found by the BOS fund management team in terms of bos fund planning, implementation, and reporting. Such conditions ultimately encourage the Education Office to develop a training model that can develop the competence of the BOS fund management team in the BOS management system (Kusnandar et al., 2020).

Bengkulu City has 149 schools received BOS funding, Central Bengkulu Regency as many as 115 schools, North Bengkulu as many as 169 schools, and Bengkulu Province as many as 186 schools, with a total value of 28.8 billion spread to 96,870 students.

1. Purpose of school operational assistance in Bengkulu, Indonesia. In general, the BOS program in Indonesia aims to ease the burden on the community in financing education. Specifically, the BOS program aims to: 1). Waive levies for all elementary, junior high, high, vocational, and SLB students; 2) Exempt the levies of all poor students from all existing levies; 3). Ease the operational funds of the school.
2. Target boss programs and great help. The target of the BOS program is all schools in Indonesia both public and private that already have a principal school number (NPSN) and have been recorded in DAPODIK.

The change in the amount of BOS funds distributed in 2020, namely as follows.



The government through the ministry of education and culture (Kemendikbud) has allocated school operational assistance funds (BOS) for 2021. The total allocation in 2021 amounted to Rp52.5 trillion with 216,662 schools receiving assistance.

Table 2. Fund BOS in 2021

Unit Fund	2020	2021 (Highest up to)
SD	Rp.900.000	Rp.1.960.000
SMP	Rp.1.100.000	Rp.2.480.000
SMA	Rp.1.500.000	Rp.3.470.000
SMK	Rp.1.600.000	Rp.3.720.000
SLB	Rp.3.500.000	Rp.7.940.000

Table 2 BOS funds 2021 varies in value according to the characteristics of their respective regions. Its use is flexible, biased for the preparation of face-to-face learning, and advocates of national assessment. Reporting is also done online. BOS fund procedures for the implementation of BOS funds, starting with the collection of basic education listed in DAPODIK. Procedures for the implementation of BOS funds, starting with the process of collecting basic education. The stage of data collection of basic education data (Dapodik) is an important first step for the process of allocating BOS funds and disbursement of BOS funds. The procedure then is the process of determining the allocation of BOS funds, the preparation of BOS funds in the region, the distribution of BOS funds, and the collection of BOS funds (Kemendikbud, 2015: 20).

The stages of the Dapodik data collection process listed in the Dikti on BOS Technical Instructions in 2015 (2015: 20) are as follows; 1). The school duplicates (photocopying) the basic forms of education data (BOS-01A, BOS-01B, and BOS-01C) as needed. Photocopying fees can be paid from BOS funds; 2). The school conducts socialization with all students, educators, and education personnel on how to fill out the data collection form; 3). The school distributes forms to the individual concerned to be manually filled out and collects the completed form; 4). The School verifies the completeness and correctness /fairness of individual data of learners, educators, and education personnel; 5). The Principal appoints the data collection operator by issuing a letter of duty as the person in charge at the school level; 6). School operator personnel enter / update data into the data collection application that has been prepared by the Ministry of Education and then send the Ministry of Education and Culture server online; 7). Schools should back up data that has been entered locally; Forms that have been filled out manually by students / educators / education personnel / schools must be stored in their respective schools for monitoring and auditing purposes; 9). Update data regularly when there is a change in data, at least once in 1 semester; 10). The data sent by the school will be used as the basis of government /local government policies for various types of programs, such as BOS allocation, PTK allowance, Smart Indonesia Card, Rehab, etc. 11). Schools may consult with the local education agency about the operation of the use of data collection applications and ensure that input data has entered the servers of the Ministry of Education; The BOS Regency /City Management Team is responsible for the data collection process for schools that have limited facilities and human resources that do not allow them to collect data collection (Y.Sri Wayuni Okvitasi, 2018).

Table 3. BOS 2021 Funding

Alokasi Penyaluran Dana BOS Reguler Tahap I

No	Jenjang Pendidikan	Jumlah Sekolah	Penyaluran BOS Reguler (Rp)
1	SD	94.680	4.447.218.870.000
2	SMP	23.625	2.218.619.040.000
3	SMA	6.857	1.225.159.650.000
4	SMK	9.932	1.842.132.000.000
5	SLB	1.485	70.084.860.000
JUMLAH TOTAL		136.579	9.803.214.420.000, 

BOS funds allocate the use of funds for the fulfillment of facilities in schools, schools receiving BOS funds are assisted for the purchase and improvement of infrastructure to achieve minimum service standards through library development activities, learning and extracurriculars, procurement of school equipment, and utilization of laboratories and practical materials. So, if the school has good financial ability, then the completeness of supporting facilities for student learning activities can be fulfilled properly. The more complete the learning facilities, the easier it will be to do learning activities. The use of BOS funds with procedures and on target can improve the quality of schools (Y.Sri Wayuni Okvitasi, 2018).

1. BOS fund management planning. The first step in management planning and BOS is to identify the needs of the school in one year, which then makes a budget plan.
2. Use and implementation of BOS funds.
3. The use of BOS funds is to finance educational components in schools, such as school infrastructure and student financing. In the implementation of BOS fund management based on mutual agreements and decisions between the school BOS management team, the teacher council, and the school committee.

BOS fund management accountability Bos fund management accountability is like bookmaking in BOS fund governance. Among other things, the general cash book, the Bank's helper book, and the tax maid book that the BOS fund treasurer must understand

IV. Conclusion

The School Operational Assistance Fund (BOS) is a government program given to basic education units to alleviate the cost of funding non-educational education to poor learners and for efforts to improve the quality of education, because almost all student activity costs can take advantage of BOS funds.

In general, the BOS program aims to ease the burden on the community in financing education programs and plays a role in accelerating the achievement of Minimum Service Standards (SPM).

The target of the BOS funding program is all elementary schools, junior high schools, high schools, vocational schools and public and private in Indonesia that already have a National School Principal Number (NPSN) and have been recorded in the Basic Data Education (Dapodik) system. With the help of BOS funds, it is expected to make education in Indonesia under its goals.

Suggestion

In the management of BOS funds must be carried out properly the management process and followed by good steps so that educational development is achieved and there are no mistakes when managing boss funds.

The addition of Human Resources (HR) in the BOS fund management process will be more maximal The separation of tasks between accounting and financial functions is applied to control fraud that may occur the formation of internal control subunits to prevent the possibility of fraud. Stronger authority with the establishment of a sub-subunit of the head of the unit that is fully responsible for the realization of the use of BPJS funds.

References

- Ahmad, J., Adnan, A. A., Hanafi, M., & Qamaruddin, Y. (2020). Triple helix and decentralization approach: Management of school operational assistance funds. *Universal Journal of Educational Research*. <https://doi.org/10.13189/ujer.2020.081054>
- Astuti, R.W., Waluyo, H.J., and Rohmadi, M. (2019). Character Education Values in Animation Movie of Nussa and Rarra. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal)*. P. 215-219.
- Azhar,A. (2018). Students' Trends in Islamic Communication Postgraduate in2010-2016 State Islamic University of North Sumatera (UINSU). *Budapest International Research and Critics Institute (BIRCI-Journal)*, P.206-214.
- Bahri, Sumaryana, A., Karnaesih, E., & Karlina, N. (2019). The implementation of the allocation and distribution of school operational assistance program for compulsory education units in Kuningan regency, West Java province. *Journal of Social Studies Education Research*.
- Ding, Z., Xie, L., Guan, A., Huang, D., Mao, Z., & Liang, X. (2020). Global COVID-19: Warnings and suggestions based on experience of China. *Journal of Global Health*. <https://doi.org/10.7189/jogh.10.011005>
- Ding, Z., Xie, L., Guan, A., Huang, D., Mao, Z., Liang, X., (2020). Global COVID-19: Warnings and suggestions based on experience of China. *J. Glob. Health* 10. <https://doi.org/10.7189/jogh.10.011005>
- Grebtsova, I., Kovalska, M., (2021). The development of the foundations of source criticism as a scientific discipline at the Imperial Novorossiia University. *Hist. Sci. Technol.* 11, 284–299. <https://doi.org/10.32703/2415-7422-2021-11-2-284-299>
- Hernimawati, H., Dailiati, S., Sudaryanto, S., (2017). Agenda Kebijakan Publik Pada Badan Perpustakaan Dan Arsip (Bpa) Kota Pekanbaru. *J. Niara* 10, 6–15. <https://doi.org/10.31849/nia.v10i1.1883>
- Impact of Coronavirus Pandemic on Education. (2020). *Journal of Education and Practice*. <https://doi.org/10.7176/jep/11-13-12>
- Journal Ekonomi.
- Kusnandar, Komariah, A., Soemarto, & Sa'ud, U. S. (2020). Competence-based education and training model for management team of school operational assistance. *Universal Journal of Educational Research*. <https://doi.org/10.13189/ujer.2020.080422>
- Lestari, R., Endra, F., Setyawan, B., (2021). Mental health policy : protecting community mental health during the COVID-19 pandemic m er ci al us e on on m er al 10, 343–347.
- Lubis, R., et al. (2019). Survival Strategy for Lokan Seekers in Paya Pasir Village, Kec. Marelan, Medan, Indonesia. *Budapest International Research and Critics Institute-*

- Journal (BIRCI-Journal). Volume 2, No 1, Page: 293-303.
- Lunochkin, A. V., Furman, E.L., (2020). Stalingrad on the eve of industrialization: Social and cultural development and improvement. *Vestn. Volgogr. Gos. Univ. Serii 4 Istor. Reg. Mezhdunarodnye Otnos.* 25, 6–20. <https://doi.org/10.15688/jvolsu4.2020.3.1>
- MEDAN. *Journal Publicuho.* <https://doi.org/10.35817/jpu.v4i3.19599>
- Meliala, E. M., & Heru Akhmadi, M. (2021). PENCAIRAN DANA BOS KINERJA DAN AFIRMASI PADA KANTOR PELAYANAN PERBENDAHARAAN NEGARA
- Onyema, E.M., (2020). Impact of Coronavirus Pandemic on Education. *J. Educ. Pract.* 11, 108–121. <https://doi.org/10.7176/jep/11-13-12>
- Pradana, D. A., et al. (2020). Nasionalism: Character Education Orientation in Learning Development. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal) Volume 3, No 4, Page: 4026-4034.*
- Roberts, J. D., & Tehrani, S. O. (2020). Environments, behaviors, and inequalities: Reflecting on the impacts of the influenza and coronavirus pandemics in the united states. In *International Journal of Environmental Research and Public Health.* <https://doi.org/10.3390/ijerph17124484>
- Roberts, J.D., Tehrani, S.O., (2020). Environments, behaviors, and inequalities: Reflecting on the impacts of the influenza and coronavirus pandemics in the united states. *Int. J. Environ. Res. Public Health* 17, 1–27. <https://doi.org/10.3390/ijerph17124484>
- Saleh, A., Mujahiddin. (2020). Challenges and Opportunities for Community Empowerment Practices in Indonesia during the Covid-19 Pandemic through Strengthening the Role of Higher Education. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal). Volume 3, No 2, Page: 1105-1113*
- Siregar, N., Sahirah, R., & Harahap, A. A. (2020). Konsep Kampus Merdeka Belajar di Era Revolusi Industri 4.0. *Fitrah: Journal of Islamic Education.* <https://doi.org/10.53802/fitrah.v1i1.13>
- Torres, R.M., Torres, B.E.M., Madrigal, N.N.G., (2021). The Restructuring Process of the University of Guadalajara: Benefits After 25 Years of the Jalisco University Network. *J. High. Educ. Theory Pract.* 21, 165–173. <https://doi.org/10.33423/jhetp.v21i15.4899>
- Tosepu, R., Gunawan, J., Effendy, D. S., Ahmad, L. O. A. I., Lestari, H., Bahar, H., & Asfian, P. (2020). Correlation between weather and Covid-19 pandemic in Jakarta, Indonesia. *Science of the Total Environment.* <https://doi.org/10.1016/j.scitotenv.2020.138436>
- Y.Sri Wayuni Okvitasi, H. (2018). Pengelolaan dana bantuan operasional sekolah (BOS).