

The Analysis of School Operational Assistance Management of Public Senior High Schools in Post-Pandemic Era in Indonesia

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Abstract

The education budget is one of the determinants of the realization of the quality of education in Indonesia. To help educational fund units in the regions, the Indonesian government made a policy by allocating a budget through the state budget known as Anggaran Pendapatan dan Belanja Negara (APBN), which was included in a special non-physical allocation fund. The special non-physical allocation fund is named School Operational Assistance known as Biaya Operasional Sekolah (BOS). Therefore, this study aims to analyze the management of BOS Funds in the Post Pandemic Period. This research used the literature study method. Based on the results shows that schools generally tried to manage BOS funds well. However, they face various obstacles starting from the Covid-19 pandemic, the lack of human resources in schools, and the lack of supervision over fund management. Therefore, the efficiency and effectiveness of education costs is a shared responsibility in providing education. The results of this research conclude that managing BOS funds during the post-pandemic period is a challenge for secondary schools.

Keywords: school operational assistance funds management, public high schools, post-pandemic.

Introduction

The Covid-19 pandemic has impacted educational conditions throughout the world (Sparrow et al., 2020). This is because the Covid-19 virus is an infectious disease. Thus, various countries have made policies for teaching and learning activities to be carried out online (Kulikowski et al., 2021). This condition means that educational institutions, especially high schools, must adapt. For this reason, schools in many countries use applications such as Zoom, Google Meet, and Microsoft Teams to conduct online learning (Samannodi et al., 2022; Al-Marroof et al., 2020).

Apart from learning activities, the management of school operational funds has also changed. Schools have carried out various budget plans for face-to-face activities. However, due to the Covid-19 pandemic, this activity was also cancelled. Parents are also

experiencing problems related to education funds due to the impact of Covid-19. So, this condition makes schools re-design their budgets to adapt to these conditions. Economic recession conditions generally occur in several private schools (Donkoh et al., 2023). This is because the number of private school enrollments has decreased (Scafidi et al., 2021). Thus, it has an impact on financial management in many schools.

In Indonesia, many of public schools experience the same thing regarding funding (Florenzia & Yuliani, 2021). In providing education, fund management has an important role in determining the success of educational services in schools (Isha & Wibawarta, 2023). The education budget is one of the determinants of the realization of the quality of education in educational units (Lennox et al., 2021). Therefore, to help finance educational units in the regions, the Indonesian government made a policy by allocating a

budget through the APBN which was included in a special non-physical allocation fund. The special non-physical allocation fund is named School Operational Assistance known as Biaya Operasional Sekolah (BOS). The BOS funding program began to be implemented in 2005 to ease the burden on society regarding education funding in the framework of the 9-year compulsory education (Rahayu et al., 2015).

Furthermore, in 2014, the government created a BOS policy for senior high school and vocational school levels. Senior high school BOS is a government program to support the implementation of affordable and quality education by providing funds directly to public and private high schools to help meet non-personnel school operational costs.

BOS funds are given to both government and private schools with conditions. These funds are used for school operational costs such as teacher and employee salaries, teaching and learning needs such as books and stationery, as well as other needs such as electricity, water, and school building maintenance costs. However, since the Covid-19 pandemic, there have been various changes in the allocation of funds. One of the educational policies during the Covid-19 emergency is that BOS funds can be used to finance needs for preventing the Covid-19 pandemic, such as providing cleaning equipment, hand sanitizers, disinfectants and masks for school residents as well as to finance online/distance learning according to school needs (Amalia, 2021).

Therefore, this study aims to analyze the management of BOS Funds in the Post Pandemic Period.

Method

Research Design

This qualitative research uses a literature study method that contains theories relevant to managing senior high school BOS Funds during the pandemic and post pandemic period (Creswell, 2017). Therefore, researchers conducted a study of concepts and theories based on available literature, especially articles published in various scientific journals.

Data Collection

In library research, the method used to collect research data is library data that has been selected, searched, presented and analyzed. The data source for this research is looking for library data whose substance requires philosophical and theoretical processing. Data collection carried out in this research was by collecting articles about the BOS fund in public senior high school during the Pandemic and Post Pandemic Period. As well as policies related to the BOS fund prepared by the Minister of Education and Culture during the pandemic period until the pandemic ends. Then it is selected, presented, analyzed and processed so that it is concise and systematic.

Data Analysis

This research uses data analysis techniques in the form of content analysis. Content analysis is a scientific analysis of the message content of data (Stemler, 2001).

Results and Discussion

BOS Fund Management Principles and Implementation

Based on the results of studies conducted by researchers through the Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia No. 63 of 2022 concerning on Technical Instructions for Management of Operational Assistance Funds for Educational Units, there are principles for managing BOS funds as follows:

First, flexibility in managing BOS funds must be adjusted to school needs and in accordance with existing laws and regulations in Indonesia.

Second, effectiveness in the use of BOS funds is expected to provide impact, results and be useful for achieving educational goals in schools.

Third, efficiency, namely the school tries to minimize the use of BOS funds but the results obtained will be optimal in improving the quality of student learning.

Fourth, accountability for the use of BOS funds that can be accounted for by schools

logically and in accordance with statutory regulations.

Fifth, transparency in the management of BOS funds carried out in this way. Thus, this transparency means that the overall use of BOS funds is known to all interested parties and will not cause problems.

The five principles show that the Indonesian government is trying to provide educational financial assistance to schools based on these principles. So, schools in preparing budgets and their implementation can be adjusted to these principles.

Research by Handoko et al. (2020) found that the fulfillment of physical education and physical education learning facilities was sufficient. This is because using BOS funds to meet the availability of facilities and infrastructure is still not optimal. In other words, there were still problems with the principles of efficiency and effectiveness in using BOS. In contrast to the study of Herman et al. (2021), which shows the effectiveness and efficiency of managing BOS funds. The research emphasizes the budget monitoring process and carefully compiled education budget planning. Although there are obstacles in the process, one of which is adjusting educational funding needs to existing regulations. According to Winaya et al. (2022), one of the obstacles faced by schools in implementing the principles of managing BOS funds is the limited human resources that the school has. Additionally, committee involvement in planning and managing BOS funds has not been optimal.

Management of BOS Funds in the Post-Pandemic Period

Based on the results of the implementation of BOS fund management carried out by previous research, it show various conditions. These various conditions were discovered when the Covid-19 pandemic did not yet exist in Indonesia. This confirms that managing BOS funds is not easy. Especially when the Covid-19 pandemic hit Indonesia. To support educational activities amidst the pandemic, the Ministry of Education and Culture is trying to make policy changes that can make the management of BOS funds in line with its principles.

Regulation of the Minister of Education and Culture Number 19 of 2020 concerning Amendments to Regulation of the Minister of Education and Culture Number 8 of 2020 concerning Technical Instructions for Regular School Operational Assistance. In this regulation, especially Article 9 and Article 10, one article is inserted, namely Article 9A which reads:

First, during the period of the Covid-19 Public Health Emergency status determined by the Central Government, schools can use Regular BOS funds with the following conditions: power and service subscription financing can be used to purchase credit, data packages, and/or paid online education services for educators and/or students in the context of implementing learning from home; and funding for the administration of school activities can be used to purchase hand sanitizer liquid or soap, disinfectant, masks or other hygiene support.

Second, the provision for honorary payments of a maximum of 50% (fifty percent) as referred to in Article 9 paragraph (3) in the Minister of Education and Culture Regulation Number 8 of 2020 does not apply during the period of determining the Covid-19 Public Health Emergency status by the Central Government.

Third, funding for honorary payments as referred to in point (2) is given to teachers who are not civil servants and must meet the following requirements: registered in Basic Education Data as known as *Data Pokok Pendidikan* (Dapodik) as of 31 December 2019; have not received professional allowances; and fulfill the teaching load, including teaching from home during the period of the Covid-19 Public Health Emergency status determined by the Central Government.

This change provides relief for schools that receive BOS funds. This condition is supported by the studies conducted by Harsono (2022) namely, before the pandemic, management of BOS funds was more focused on academic programs and extracurricular development. However, the Covid-19 pandemic has had an impact on changes in the management of BOS funds. So, during the pandemic, BOS funds were managed for honorarium payments, purchasing distance

learning support facilities and health protocol facilities.

Apart from that, the government, through the Ministry of Education, Culture, Research and Technology has also made changes to regulations regarding the technical management of BOS funds to make them more open and flexible following educational needs. Regulation of the Minister of Education, Culture, Research and Technology Number 2 of 2022 concerning Technical Guidelines for Management of Funds for Operational Assistance for the Implementation of Early Childhood Education, School Operational Assistance and Operational Assistance for the Implementation of Equal Education, is no longer in accordance with developments in the management of non-physical special allocation funds so that replaced by Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia No. 63 of 2022 concerning Technical Instructions for Management of Educational Unit Operational Assistance Funds.

The Covid-19 pandemic has provided many lessons for the government, especially in the education sector, in managing BOS funds. When viewed from the type of operational costs, there is professional development of educators and education personnel. Generally, before the pandemic, this activity was carried out face-to-face. However, during the pandemic, the teaching profession had minimal development. Some carry out training to develop educational progress through online face-to-face meetings. After the pandemic, various training for the professional development of educators and education staff can be carried out hybrid. This condition minimizes BOS funds that can be used for other things.

Based on the results of studies conducted on previous research results and applicable regulations, it show that schools generally try to manage BOS funds well. However, they face various obstacles starting from the Covid-19 pandemic, the lack of school human resources, and the lack of supervision over fund management. Therefore, the efficiency and effectiveness of education costs is a shared responsibility in providing education.

Various previous studies also experienced obstacles in adapting the

management of BOS funds. Although many researchers recommend that the funds provided through BOS funds be increased and adjusted to school needs. Meanwhile, BOS funds only help schools to promote education that meets existing standards.

In the end, managing BOS funds in the post-pandemic period requires schools and the government to work together to anticipate various force majeure events that may occur. Apart from that, the transition period faced by schools during the post-pandemic is also a note for the ministry of education to continue evaluating the management of BOS funds. Moreover, in implementing fund management principles.

Conclusion

This research concludes that managing BOS funds during the post-pandemic period is a challenge for high schools. This is due to the transition period that occurred between the pandemic and the end of the pandemic. Apart from that, various changes in regulations related to managing BOS funds mean that schools must be alert in studying them. This condition is because several points are different from the previous regulations. So, the Ministry of Education needs to evaluate the socialization of BOS fund management regulations. The school must also involve the community in encouraging the management of BOS funds to be more flexible and transparent. The school can also inform the school community about the problems in managing BOS funds so that they can work together to find solutions that suit the school's needs.

This research has limitations in research methods. It is hoped that future research can use quantitative methods to see the effectiveness of managing BOS funds during the Covid pandemic and the post Covid pandemic period in one area. This can be an illustration of the comparative effectiveness of BOS fund management and the impact of changes to existing regulations. This research also has implications for the development of BOS fund management in high schools.

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