

## EFFECTIVENESS AND EFFICIENCY OF THE SCHOOL OPERATIONAL ASSISTANCE (BOS) BUDGET AT SDN 2 REJOSARI

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### ABSTRACT

This research aims to analyze the level of efficiency and effectiveness of BOS Fund management at SDN 2 Rejosari for the 2017 fiscal year. The results of this research show that the average level of effectiveness at SDN 2 Rejosari is 100.6% so it can be said to be very effective, while for development levels efficiency during the 2017 budget year showed an average efficiency level of 99.6% so it can be said to be efficient.

**Keywords:** School Operational Assistance, Effectiveness, Efficiency

### INTRODUCTION

Education has an important role in efforts to improve human resources in a better direction. Education is expected to be able to form students who can develop their attitudes, skills and intellectual intelligence to become skilled, intelligent and noble human beings. According to the National Education System Law Number 20 of 2003, Article 1 Paragraph 1 states that education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble morals, and skills needed by himself, society, nation and state (Wibowo, 2013). Tilaar and Nugroho (2008:28) state that education is related to humans as individuals and as members of society in an effort to develop personality so that they are able to fulfill personal needs and contribute abilities to society. To provide education, the government needs to establish a series of educational policies. There are three pillars of education policy that have been established, namely: 1) Expanding and equalizing access to education, 2) Increasing quality, relevance and competitiveness, 3) Governance, accountability and public image.

The School Operational Assistance (BOS) program is a realization or implementation of policies in expanding and equalizing access to education, especially in supporting the nine-year compulsory basic education (Wajar Dikdas) program. BOS is an implementation of Law Number 20 of 2003 Article 34 Paragraph 2 which states that the central government and regional governments guarantee the implementation of compulsory education at the minimum basic education level without charging fees and compulsory education is the responsibility of the state which is carried out by educational institutions from regional governments and public.

In general, every company tries as optimally as possible to achieve its planned goals, both short-term

goals and long-term goals. In company activities, all parts such as marketing, operations, human resources and finance will become one work unit that must support each other in the process of achieving goals. To coordinate company activities in achieving its goals, each company always tries to develop strategies as a guide to improving the effectiveness and efficiency of its work. (Pangkey and Pinatik, 2015).

A budget is a written plan regarding the activities of an organization which is expressed quantitatively for a certain period of time and is generally expressed in units of money, but can also be expressed in units of goods. In general, the budget is a management tool to achieve goals. So, in the preparation process, data and information, both controlled and uncontrolled, are needed to be used as estimation material. This is because the data and information will influence the accuracy of estimates in the budget planning process. (Pangkey and Pinatik, 2015).

SDN 2 Rejosari is one of the government agencies in the form of a school that receives BOS funds for smooth school operations. In this case, funding needs are expressed in the form of an RKAS budget. Therefore, to find out budget management at SDN 2 Rejosari, the author conducted research with the title "EFFECTIVENESS AND EFFICIENCY OF THE SCHOOL OPERATIONAL ASSISTANCE (BOS) BUDGET AT SDN 2 REJOSARI".

### THEORETICAL REVIEW

#### Budget

#### Budget understanding

The word "budget" is a translation of the word "budget" in English. However, this word actually comes from the French, "bougette" which means a small bag. The word "budget" was first used formally as a government financial plan in 1733, when the British Minister of Finance brought a small bag containing the government's financial proposals to be

submitted to parliament, then said let's open the budget (Edwards, et al . in Mardiasmo, 2018). Mardiasmo (2018:75) states that a budget is a statement regarding the estimated performance to be achieved during a certain time period expressed in financial measures, while budgeting is a process or method for preparing a budget.

SeAnd Nafarin (2013: 11), defines that a budget is a written plan regarding the activities of an organization which is expressed in units of money, but can also be expressed in units of goods/services.

### Understanding the Public Sector Budget

Mardiasmo (2018:76) states that the public sector budget is an activity plan in the form of income generation and expenditure in monetary units. According to Bastian (2013:69), the public sector budget is an activity plan presented in the form of a plan for generating income and expenditure in monetary units. Meanwhile, according to Nordiawan and Hertianti (2010:44) "budgets in public sector organizations are not only an annual plan, but also a tool of accountability for the management of public funds charged to them".

### Public Sector Budget requirements

The Public Sector Budget has several main functions, namely:

1. Budget as a Planning Tool (Planning Tool)  
The budget is a management planning tool to achieve organizational goals. The public sector budget is created to plan what actions the government will take, how much it will cost and what results will be obtained from government spending.
2. Budget as a Control Tool  
SeAs a control tool, the budget provides a detailed plan for government revenues and expenditures so that spending can be accounted for to the public.
3. Budget as a Fiscal Policy Tool (Fiscal Tool)  
The budget as a government fiscal tool is used to stabilize the economy and encourage economic growth. Through the public budget, the direction of the government's fiscal policy can be known, so that it can be implemented.
4. Budget as a Political Tool (Political Tool)  
The budget is used to decide priorities and financial needs for these priorities. In the public sector, the budget is a political document as a form of executive commitment and legislative agreement regarding the use of public funds for certain purposes.
5. Budget as a Coordination and Communication Tool (Coordination And Communication Tool)

The public budget is a coordination tool between parts of government. A well-prepared public budget will be able to detect inconsistencies in a work unit in achieving organizational goals.

6. Budget as a Work Assessment Tool (Performance Measurement Tool) The budget is a form of commitment from the budget holder (executive) to the authority provider (legislature).
7. Budget as a Motivation Tool (Motivation Tool) Budgets can be used as a tool to motivate managers and staff to work economically, effectively and efficiently in achieving predetermined organizational targets and goals.
8. Budget as a tool for creating public space (Public Sphere) Public budget must not be ignored by the cabinet, bureaucrats, DPR/DPRD, society, NGOs, universities and various community organizations must be involved in the public budgeting process.

### Types of Public Sector Budgets

1. Operational Budget  
The operational budget is used to plan the daily needs of running the government. Government expenditure that can be categorized in the operational budget is Routine Expenditure."
2. Capital Budget  
The capital budget shows long-term plans and studies of fixed assets such as buildings, equipment, vehicles, furniture and so on.

### Measurement of Effectiveness Ratio and Efficiency Ratio

Halim (2008:234) states that the effectiveness ratio describes the ability of work units to realize the planned budget compared to the targets set based on the realization of the budget. The higher the effectiveness ratio means the performance will be better and the lower the effectiveness ratio means it will be worse (Yunianti, 2015). The level of effectiveness can be calculated using the following formula:

$$\text{EFEKTIFITAS} = \frac{\text{OUTCOME}}{\text{OUTPUT}} \times 100\%$$

Source: Mahmudi (2007)

BeBased on the formula above, it can be explained that what is meant by Outcome in this research is the Realization of Budget Revenues and Output is the Budget Revenue Target. To assess

whether it is effective or not, you can see the table below:

**Budget Effectiveness Criteria**

Percentage	Criteria
>100%	SaVery
100%	Effective
90%-99%	Effective
75%-89%	Less effective
<75%	Ineffective

Source: Mahmudi (2016:141)

**Efficiency Ratio**

Mahmudi (2007) states that efficiency is a comparison between output and input. Output is the realization of expenditure to obtain regional revenues and input is the realization of regional revenues, in this case income. The efficiency ratio is a comparison between actual expenditure and expenditure income. This efficiency ratio is used to measure the level of budget savings. The efficiency level can be calculated using the following formula:

$$EFISIENSI = \frac{OUTPUT}{INPUT} \times 100\%$$

Source: Mahmudi (2007)

Based on the formula above, it can be explained that what is meant by Output in this research is the direct expenditure budget revenue target and Input is the direct expenditure budget. To assess whether it is efficient or not, you can see the table below:

**Criteria Budget Efficiency**

Percentage	Criteria
>100%	Not efficient
<100%	Efficient

Source: Mahmudi (2016:164)

**School Operational Assistance (BOS)**

**BOSS understands**

In the technical manual, Regulation of the Minister of Education and Culture No. 8 of 2017 explains that BOS is a central government program to provide funding for non-personnel operating costs for primary and secondary education units.

**BOSS's goal**

In general, the BOS program aims to ease the burden on society regarding education financing in the context of 9 years of quality compulsory education. Specifically, the BOS program aims to:

1. Helps provide funding for school non-personnel operational costs, however there are still some personnel costs that can still be paid from BOS funds.
2. Exempting school operating costs for elementary/SDLB/SMP/SMPLB students organized by the central government or regional government.
3. Ease the burden of school operating costs for elementary/SDLB/SMP/SMPLB students organized by the community.
4. Exempting fees from students whose parents/guardians cannot afford it at SD/SDLB/SMP/SMPLB organized by the community.

**BOS Program targets**

The recommended BOS program is SD/SDLB/SMP/SMPLB organized by the central government, regional government or communities that have been recorded in Dapodik and meet the requirements as BOS recipients based on the criteria determined by the Ministry of Education and Culture.

**BOS Distribution Time**

PenyabOS distribution is carried out every 3 (three) months (quarterly), namely January-March, April-June, July-September, October-December. For areas that are geographically very difficult to reach so that the process of collecting BOS experiences obstacles or requires expensive return fees, then based on the proposal of the regional government and approval from the Ministry of Education and Culture, the distribution of BOS is carried out every 6 (six) months (semester), namely January-June and July-December.

**BOS management uses School Based Management**

BOS is managed by SD/SDLB/SMP/SMPLB by implementing School Based Management (MBS) which provides freedom in planning, managing and supervising programs that are adapted to school conditions and needs. The use of BOS is only for the benefit of improving educational services and there is no intervention or deduction from any party. In the case of BOS management using MBS, SD/SDSLB/SMP/SMPLB must:

1. Manage funds professionally by applying the principles of efficiency, effectiveness, accountability and transparency.
2. Conduct evaluations every year.
3. Prepare Medium Term Work Plans (RKJM), Annual Work Plans (RKT), and School Activity and Budget Plans (RKAS).

### Duties and Responsibilities of the School BOS Team

The following are the duties and responsibilities of the BOS Team based on the Regulations

Minister of Education and Culture no. 26 of 2017 including:

1. Fill in, send and update complete basic education data into the Dapodik system in accordance with statutory provisions.
2. Ensure that the data entered in Dapodik is in accordance with the real conditions at the school.
3. Verifying the suitability of the amount of funds received with existing student data.
4. Organize complete bookkeeping.

### Uses and Prohibitions on Using BOS

The following are the uses and prohibitions on the use of BOS funds as regulated in the Technical Guidance Book of Minister of Education and Culture Regulation No. 26 of 2017:

1. Use of BOS Funds
  - a. Library Development
    - 1) Schools are obliged to purchase/provide textbooks for students and teacher's guidebooks in accordance with the curriculum used by the school.
    - 2) Purchase reading books, enrichment books and reference books to fulfill the SPM for basic education in accordance with the Regulation of the Minister of Education and Culture which regulates Minimum Service Standards.
    - 3) Subscription to newspapers and/or magazines/periodical publications related to education, both offline and online.
    - 4) Maintaining or purchasing new books/library collections if the old books/collections can no longer be used and/or are in short supply.
    - 5) Increasing the competency of library staff.
    - 6) Developing library databases.
    - 7) Maintaining library furniture or purchasing new furniture if the old furniture can no longer be used and/or is in short supply.
    - 8) Maintaining and/or purchasing library air conditioning.

- b. Acceptance of New Students
 

All types of expenses in the context of accepting new students (including re-registration of old students) include duplicating registration forms, registration administration, publications, costs for activities to introduce the school environment, consumption for organizing activities and transportation, and making free school banners.
- c. Learning and Extracurricular Activities
  - 1) Purchase/replace science teaching aids required by the school to meet the MSS in elementary schools.
  - 2) Supporting the implementation of effective and enjoyable creative active learning in elementary schools.
  - 3) Pedevolving character education, character development, and family involvement program activities in schools.
  - 4) Peremedial learning and enrichment learning.
  - 5) Pesolid exam preparation.
  - 6) Sports, arts, youth scientific work, scouts, youth Red Cross, and extracurricular activities that are in accordance with other school needs.
  - 7) Peeducation and development of healthy, safe, child-friendly and fun schools.
  - 8) PeCompetition costs that are not financed from Central Government/Regional Government funds, including transportation and accommodation costs for students/teachers in participating in the competition and registration fees for participating in the competition.
- d. Learning Evaluation Activities
 

Activities that can be funded include daily tests, mid-semester tests, end-of-semester tests, grade promotion tests, and/or school/national exams. The financing components of activities that can be paid consist of:

  - 1) Fautocopy/duplication of questions.
  - 2) Fautocopy of the test results implementation report to be submitted by the teacher to the school principal, as well as from the school principal to the education office and to the students' parents/guardians.

- 3) Btransport costs for exam supervisors assigned outside the school where they teach, which are not funded by the Central Government/Regional Government.
  - 4) Bconsumption costs for carrying out learning evaluation activities and checking exam results at school.
- e. School Management
- 1) PePurchase notebooks, chalk, pencils, markers, paper, practical materials, student master books, and/or inventory books.
  - 2) Purchaseoffice stationery (including printer ink, CDs, and/or flash disks).
  - 3) Usaha School Health (UKS), including equipment and/or medicines.
  - 4) Purchase of drinks and/or foodrionly for daily needs at school for teachers, education staff, administrative officers, and/or guests.
  - 5) Procurementoffice equipment spare parts.
  - 6) Purchase of cleaning tools and/oral at electricity.
  - 7) Doublinglreports and/or correspondence for school purposes.
  - 8) Incentivefor the BOS report preparation team.
  - 9) Mstransportation to collect BOS at the bank/post office.
  - 10) Transportationin the context of coordination and/or reporting to the department
  - 11) District/city education. Kspecifically for SDLB/SMPLB/SLB in the context of coordination and/or reporting to the provincial education office.
  - 12) MsThere are meetings in the context of preparing the RKJM and RKT, except for payment of honoraria.
  - 13) Msaya to develop and/or maintain school pages with the domain "sch.id".
  - 14) Data collection via the Dapodik application.
  - 15) Purchase equipment/suppliesthat supports routine operations at schools, including bells, sound systems and speakers for ceremonies, window grilles, and/or other similar equipment.
- 16) Kespecially for schools that are in remote areas or do not have an electricity network, you can buy/rent a generator or other type that is more suitable, for example solar panels, including supporting equipment.
  - 17) Impact mitigationdisaster emergency, especially during the emergency response period, for example purchasing masks.
- f. Professional Development of Teachers and Education Personnel, as well as School Management Development
- 1) KGroup activitiesKTeacher Work (KKG)/Subject Teacher Deliberation (MGMP) or Principal Working Group (KKKS)/School Principal Working Group (MKKS). For schools that receive a KKG/MGMP development grant/block grant or similar in the same budget year, they are only permitted to use BOS for transport costs for activities if this is not provided by the grant/block grant.
  - 2) Attend seminarsywhich is directly related to improving the quality of teachers and education personnel, if assigned by the school. Fees that can be paid include registration fees, transportation and/or accommodation if the seminar is held outside the school.
  - 3) Hold workshops/workshopsto improve quality, such as in the context of strengthening the implementation of the curriculum/syllabus, strengthening teacher capacity in the context of implementing the Learning Implementation Plan (RPP), developing and/or implementing assessment programs for students. Fees that can be paid include photocopies, food for teachers participating in workshops held at the school, and/or costs for resource persons from outside the school following regional general cost standards.
- g. Power and Services Subscriptions
- 1) Mshave electricity, water and/or telephone subscriptions.
  - 2) Installation setuonly if there is a network around the school and/or additional electrical power.

- 3) MsThere is an internet subscription via postpaid or prepaid, either with a fixed modem or a mobile modem. This also includes new installations if there is already a network around the school. Specifically for internet use with a mobile modem, the maximum limit for purchasing packages/vouchers is IDR 250,000.00/month. The costs for internet subscriptions via fixed modem are adjusted to school needs.
  - h. Maintenance and Maintenance of School Facilities and Infrastructure
    - 1) Painting, repairleaking roof, and/or repair of doors and/or windows.
    - 2) Furniture repairs, including purchasing furniturein the classroom for students/teachers if the furniture in the classroom is no longer functioning and/or the quantity is insufficient for needs.
    - 3) Repairschool sanitation (bathrooms and/or latrines/WCs) to ensure students' bathrooms and/or latrines/WCs function properly.
    - 4) Repairsewerage and/or rainwater drainage.
    - 5) Repairlmaintenance and/or maintenance of other school facilities.
  - i. Honor Payments
    - 1) Ghonorary education (only to fulfill SPM).
    - 2) Administrative staff (staff who carry out school administration including carrying out duties as Dapodik data collection officers), including BOS administrative staff for elementary schools.
    - 3) Librarian.
    - 4) Pelook after the school.
    - 5) Pesecurity guard duties.
    - 6) Pecleaning duties.
  - j. Purchase/Maintenance of Learning Multimedia Tools
    - 1) Buy a desktop/work computerstationsin the form of a PC/All in One Computer for use in the learning process, where the maximum number for elementary schools is 5 units/year. Apart from purchasing, BOS may be used to repair and/or upgrade school desktop computers/work stations.
    - 2) Buy a printeror printer plus scanner maximum 1 unit/year. Apart from purchasing, BOS can be used to repair school printers.
    - 3) Buy the maximum laptopl1 unit/year with a maximum price of IDR 10,000,000.00 (ten million rupiah). Apart from purchasing, BOS can be used to repair or upgrade school laptops.
    - 4) Buy a max projector5 units/year with a maximum price per unit of IDR 7,000,000.00 (seven million rupiah). Apart from purchasing, BOS can be used to repair school projectors.
  - k. BOther costs
 

ApabilaAll components as referred to above have been funded and there is still excess BOS, so BOS can be used for other purposes, where the use of these funds must be decided through a joint meeting with the teachers' council and the School Committee. Financing that can be financed includes:

    - 1) Peeducational equipment that supports the curriculum implemented by the Central Government.
    - 2) Build latrines/WCs along with sanitation and/or healthy canteens, for SD/SDLB which do not yet have this infrastructure.
    - 3) Typewriter for office needs.
2. Prohibition on the use of BOS funds
    - a. Stored for the purpose of flowering.
    - b. Loaned to another party.
    - c. Purchase software for BOS financial reporting or similar software.
    - d. Funding activities that are not a school priority and require large costs, including comparative studies, field trips, and the like.
    - e. Pay fees for activities organized by the sub-district/regency/city/province/central UPTD, or other parties, except for transportation and food costs for students/educators/educational staff who take part in these activities.
    - f. Pay bonuses and regular transportation for teachers.
    - g. Financing accommodation for activities including hotel rental, courtroom rental, and others.
    - h. Buying clothes/uniforms/shoes for teachers/students for personal use (not school inventory).
    - i. Used for moderate and severe rehabilitation.

- j. Build new buildings/rooms, except for SD/SDLB which do not yet have toilet/WC infrastructure and healthy canteens.
  - k. Buying Student Worksheets (LKS) and materials/equipment that do not support the learning process.
  - l. Investing in shares.
  - m. Funding activities that have been funded from Central Government or Regional Government funding sources in full/reasonable manner.
  - n. Financing activities that are not related to school operations, including financing fees for commemorating national holidays and religious ceremonies/events.
  - o. Funding activities in order to participate in training/socialization/mentoring related to the BOS program/taxation of the BOS program organized by institutions outside the provincial/regency/city education service and/or the Ministry of Education and Culture.
- 3) BKU must be filled in for each transaction (as soon as the transaction occurs and not waiting for a week/month to collect) and transactions recorded in the general cash book must also be recorded in subsidiary books, namely cash subsidiary books, bank subsidiary books, and tax subsidiary books. The completed form is signed by the Treasurer and Principal.

### School Level Financial Reports and Accountability

#### 1. Bookkeeping

In managing BOS, schools must prepare complete bookkeeping in accordance with educational management standards and the provisions of laws and regulations regarding the administration and accountability of financial management institutions. The bookkeeping and supporting documents that must be prepared by the school are as follows:

- a. RActivity planning and School Budget  
RKAS is signed by the Principal, and the head of the foundation (especially for schools run by the community), and is made 1 (one) time in 1 (one) year at the beginning of the Academic Year, but needs to be revised in the second semester.
- b. General Cash Book  
BGeneral Cash Accounts (BKU) are prepared for each bank account owned by the school. Bookkeeping in BKU includes all external transactions, namely those related to third parties:
  - 1) KThe revenue column contains receipts from fund distributors (BOS or other funding sources), receipts from tax collection, and receipts for current account services from banks.
  - 2) KThe expenditure column contains expenditures for purchasing goods and services, bank administration fees, taxes on results from current account services, and tax deposits.

#### c. Cash Assistant Book

This book must record each cash transaction and be signed by the Treasurer and Principal.

#### d. Bank Assistant Book

This book must record every transaction through the bank (whether check, current account or cash) and be signed by the Treasurer and Principal.

#### e. Tax Assistant Book

The tax assistant's function is to record all transactions for which tax must be collected and monitor the collection and payment of tax collected as a tax collector.

#### f. Cash Opname and Cash Inspection Minutes

At the end of each month, the BKU is closed and signed by the Principal and Treasurer. Before closing the BKU, the school principal carries out cash management by calculating the amount of cash both in the school (cash) and cash in the bank (school savings book). The results of cash operations are then compared with the final balance of BKU in the month concerned. If a difference occurs, the cause of the difference must be explained. After carrying out the cash check, the Principal and Treasurer sign the Minutes of Cash Check.

Regarding bookkeeping of funds obtained by schools for BOS, it is necessary to pay attention to the following things:

- a. Bookkeeping of all receipts and Disbursement can be done by hand or using a computer. The Treasurer is obliged to print the general cash book and subsidiary book at least 1 (one) time in 1 (one) month and administer the printouts of the BKU and monthly subsidiary books which have been signed by the Principal and Treasurer.

- b. SemAll receipt and expenditure transactions are recorded in the BKU and relevant subsidiary books in the order in which they occur.
  - c. The cash in the cash register is no more than the statutory provisions.
  - d. Aif the Treasurer resignsfrom his position, the BKU, subsidiary books and proof of expenditure must be handed over to the new official with a Minutes of Handover.
  - e. BKU, cash subsidiary book, bank subsidiary book, tax subsidiary book, proof of expenditure and supporting documents as evidence of BOS expenditure (receipts/invoices/notes/bonds from vendors/shops/suppliers) must be archived by the school as audit material. After being audited, the data can be accessed by the public.
  - f. EntireFinancial data archives are neatly arranged in order of number and date of occurrence, and stored in a safe place that is easy to find at any time. All accounting documents must be kept at the school and shown to the school supervisor, Regency/City BOS Team (basic education) or Provincial BOS Team (secondary education and special education), and other inspectors if necessary.
2. Reporting
- a. Realization of Fund Use for Each Fund Source  
 ReportiThis is prepared based on the BKU from all funding sources managed by the school in the same period. This report is made every quarter and signed by the Treasurer, Principal, and School Committee.  
 DdocumentiThis must be kept at school and shown to the school supervisor, Regency/City BOS Team (basic education) or Provincial BOS Team (secondary education and special education), and other inspectors if necessary.
  - b. Recapitulation of Realization of BOS Use  
 Report this is a recapitulation of the use of BOS based on school development standards and BOS financing components. Reported expenditure/use of funds is all expenditure/use of funds sourced from BOS received by the school in the relevant year. The remaining BOS from the previous year is not reported in this year's BOS report, but is still recorded as school revenue from other sources and its use is still recorded as school revenue from other sources and its use is still recorded in the school budget books. This report is made quarterly and signed by the Treasurer, Principal, and School Committee, kept at the school and shown to the school supervisor, Regency/City BOS Team (basic education) or Provincial BOS Team (secondary education and special education), and other inspectors if necessary. required.
- c. Recording Services and Handling Public Complaints  
 Document this must be kept at school and shown to the school supervisor, Regency/City BOS Team (basic education) or Provincial BOS Team (secondary education and special education), and other inspectors if necessary.  
 DdocumentiThis report consists of:
    - a) Public complaint recording sheet.
    - b) Sheet for recording questions/criticism/suggestions.
  - d. Asset Report  
 SeIn accordance with regional financial management provisions, every school run by the Central Government or Regional Government that receives BOS is required to report all expenditure that has been made, including the proceeds from purchases of goods that are assets of the Regional Government. The results of purchases of goods reported are purchases of goods made by schools using funds originating from BOS received in the year in question. The mechanism for reporting expenditures from BOS and receipt of assets to regional governments is in accordance with the provisions of laws and regulations regarding regional financial management from the Ministry of Home Affairs.
  - e. Report to the Education Department  
 In addition to reports kept at the school as inspection and audit material, the School BOS Team must also submit report documents to the Regency/City BOS Team (basic education) or the Provincial BOS Team (secondary education and special education). The report document that must be submitted is an annual compilation of quarterly BOS usage recapitulation reports. The compilation of this report is submitted no later than January 5 of the following year. In addition



to the reports above, schools run by the Central Government or Regional Government must also submit reports on expenditure results from the BOS and receipts of regional government assets in accordance with the provisions of the laws and regulations of the Ministry of Home Affairs.

- f. Online Report to the BOS Page  
Apart from reports in the form of printed documents which are submitted to the education office, the School BOS Team must also submit reports on the use of funds online to the BOS website <http://bos.kemendikbud.go.id>. Usage information funds which be delivered as an online report, it is information obtained from the quarterly BOS usage recapitulation report. This report must be uploaded to the BOS page every quarter at the beginning of the next quarter.

- 3. Transparency  
As a form of responsibility in managing the program and using BOS, schools must prepare and publish complete supporting documents for information transparency. Supporting documents that must be published by schools as a transparency effort include:

- a. Realization of Fund Use for Each Fund Source

Document used is a report on the realization of the use of funds for each source of funds as referred to in letter b.1) above. This report must be published every quarter following the period in which the report is made. Report publication is carried out by posting it on school information boards or other places that are easily accessible to the public.

- b. Recapitulation of Realized Use of Funds  
Document used is a recapitulation report on the use of funds based on the BOS financing components as referred to in letter b.2) above. This report must be published every quarter following the period in which the report is made. Publication of reports is carried out by posting them on school information boards or other places that are easily accessible to the public.

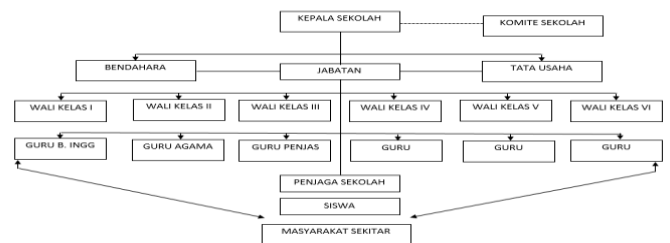
Province. This school was built and began operating in 1985 until now with a land area of 2500 m<sup>2</sup>. Currently SDN 2 Rejosari has 6 classrooms, 1 library room and 1 office room for the principal and teachers. The number of students is 141 students and 6 class teachers, 1 religious teacher, 1 physical education teacher and 1 school guard. As for the status of teachers at this school, 6 teachers have civil servant status, including the principal and the others are still honorary teachers.

**Vision and mission**

SDN 2 Rejosari has a Vision and Mission, namely:

1. The vision of SDN 2 Rejosari is "Smart in Thinking, Responsive, Responsible, Skilled and of Noble Character".
2. Mission
  - a. Guiding and developing students in efforts to improve learning achievement.
  - b. Train students' sensitivity to the environment to realize skills.
  - c. Developing students' talents and interests to be skilled in the environment.
  - d. Developing devotion to God Almighty and realizing noble morals

**Organizational structure**



Source: Organizational Structure of SDN 2 Rejosari (2019)

**Job description**

1. Duties and Functions of the School Principal  
The Principal functions as an Educator, Manager, Administrator, Supervisor, Leader, Innovator, Motivator and Entrepreneur.
  - a. As an educator, the principal plays a role in forming character based on the values of educators.
  - b. As a Manager, the Principal plays a role in managing resources to achieve institutional goals effectively and efficiently.
  - c. As an administrator, the principal plays a role in managing the administration system in the school so that it is effective and efficient.

**DISCUSSION**

**Pragency officials**

SDN 2 Rejosari is located in Rejosari Village, Kradenan District, Grobogan Regency, Central Java

- d. As a supervisor, the principal plays a role in efforts to help develop the professionalism of teachers and other educational personnel.
  - e. As a leader, the principal plays a role in influencing people to work together to achieve a common vision and goals.
  - f. As an innovator, the principal becomes a dynamic and creative person who is not trapped in routine.
  - g. As a Motivator, the Principal must be able to provide encouragement so that all educational components can develop professionally.
  - h. As an Entrepreneur, the Principal's role is to see opportunities and take advantage of opportunities for the benefit of the school.
2. Duties of the School Committee
    - a. Provide good support in every school activity whether in the form of finances, thoughts or energy.
    - b. Provide consideration in determining and implementing policies in educational units.
    - c. Supervise the running of school activities both administratively and financially.
  3. Treasurer Duties
    - a. Prepare annual, semester and quarterly RKAS programs that are oriented towards school development programs in a transparent manner based on the current year's School Operational Assistance (BOS) guidelines.
    - b. Manage funding sources and expenditures transparently and accountably.
    - c. Pay employee honorarium (GTT) every month.
    - d. Pay and report taxes (VAT and PPh) which are mandatory.
    - e. Carry out BOS financial administration based on current year BOS guidelines.
    - f. Organize and report financial accountability / BOS monthly, quarterly, semester and annually in a transparent manner.
  4. Teacher duties in general
    - a. Develop a Teaching Program that includes:
    - b. Establish Minimum Graduation Criteria (KKM).
    - c. Semester program.
    - d. Syllabus and RPP design.
    - e. Analysis of Minimum Learning Completeness Standards.
  - f. Student Activity Sheet (LKS).
5. Carry out learning activities.
    - a. Carrying out learning process assessment activities, daily tests, mid-semester tests, final semester general tests and School Examinations/UASBN.
    - b. Develop and implement enrichment and improvement programs.
    - c. Make notes about students' progress results.
    - d. Improve mastery of subject matter for which he is responsible.
    - e. Choose the right method to deliver material.
    - f. Create and compile worksheets.
    - g. Follow curriculum developments.
    - h. Maintain cleanliness and arrangement of classrooms and surrounding areas.
    - i. Collect and calculate credit numbers for promotion.
    - j. Carry out and analyze the results of the KBM evaluation.
  6. School Guard Duties
    - a. Carrying out school security duties.
    - b. Monitor the school environment 3 (three) times:
      - 1) After the bell rang, officers went around the school to ensure that all students had entered class.
      - 2) After the recess bell ended, officers went around the school to ensure that all students had entered class.
      - 3) After the bell went home, the officers went around the school for the last time.
    - c. To ensure that the school environment is safe.
    - d. Supervise and maintain security in the school parking lot.
    - e. Maintain and look after school property.
    - f. Collaborate with related agencies if there are security issues that cannot be addressed internally.

#### **Business fields**

SD Negeri 2 Rejosari is a government agency that operates in the service sector, namely in the education sector. As one of the agencies operating in the public sector, SD Negeri 2 Rejosari provides educational services at primary school level for 6 years.

#### **DISCUSSION**

Based on the results of research that has been carried out, the author was able to obtain the data

needed to analyze the effectiveness and efficiency of BOS funds at SDN 2 Rejosari.

Tabel 3.1 Target Penerimaan dan Realisasi Dana BOS SDN 2 Rejosari

Periode Anggaran	Target Penerimaan	Realisasi Penerimaan
Triwulan I	22.400,000	22,564,497
Triwulan II	44.964,497	44,800,000
Triwulan III	22.400,000	22,880,000
Triwulan IV	22.400,000	22,400,000

Sumber: Data sekunder diolah (2019)

Tabel 3.2 Rincian Rencana dan Realisasi Dana BOS

No	Program Sekolah	Triwulan I		Triwulan II		Triwulan III		Triwulan IV	
		RAB	Realisasi	RAB	Realisasi	RAB	Realisasi	RAB	Realisasi
1	Pengembangan Perpustakaan		-	22,455,000	22,455,000		-		-
2	Kegiatan Pemasaran Siswa Baru		-		-	502,500	502,500		-
3	Kegiatan Belajar dan Extrakurikuler	9,845,500	9,845,500	2,566,600	2,401,100	9,574,700	5,698,800	3,292,300	7,127,200
4	Pengembangan Fasilitas Pembelajaran	2,195,100	2,195,100	7,991,900	8,218,500	2,130,900	2,395,650	1,964,300	2,197,800
5	Pengembangan Sekolah	3,101,000	3,101,000	3,614,500	3,164,500	3,813,000	6,419,200	4,026,800	5,411,500
6	Pengembangan Profesi Guru dan Tenaga Kependidikan	1,740,000	1,740,000	1,320,000	1,410,000	1,320,000	1,331,000	1,320,000	1,780,000
7	Layanan Deyas dan Jasa	670,400	670,400	656,497	570,900	668,900	566,820	676,700	575,500
8	Pembelajaran dan Pemasaran Sertifikasi dan Pemasaran Sekolah	300,000	300,000	2,380,000	380,000	-	1,964,000	5,510,000	720,000
9	Pembayaran Honor	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000	4,248,000
10	Pembelian Peralatan Alat Tulis Media Pembelajaran	350,000	350,000	-	-	100,000	470,000	650,000	200,000
11	Biaya Lainnya		-		2,000,000		-		-
	Jumlah	22,400,000	22,400,000	44,964,497	44,800,000	22,400,000	22,880,000	22,400,000	22,240,000

Sumber: Data sekunder diolah (2019)

Tabel 3.3 Realisasi Belanja Dana BOS SDN 2 Rejosari

Periode Anggaran	Realisasi Belanja BOS 2017			Total
	Belanja Pegawai	Belanja Barang & Jasa	Belanja Modal	
Triwulan I	4,200,000	18,200,000	-	22,400,000
Triwulan II	4,200,000	16,145,000	24,455,000	44,800,000
Triwulan III	4,200,000	18,680,000	-	22,880,000
Triwulan IV	4,248,000	17,992,000	-	22,240,000

Sumber: Data sekunder diolah (2019)

### Analysis of the Effectiveness of Budget Realization Reports

The Budget Effectiveness Ratio describes the level of achievement of an institution in realizing the planned budget compared to the targets that have been set. The higher the effectiveness ratio, the better the budget realization.

Tabel 3.4 Efektivitas Realisasi Anggaran Dana BOS di SDN 2 Rejosari

Periode Anggaran	Realisasi Penerimaan (Outcome)	Target Penerimaan (Output)	Surplus/Defisit	Persentase	Keterangan
Triwulan I	22,564,497	22,400,000	164,497	100.7%	Sangat Efektif
Triwulan II	44,800,000	44,964,497	(164,497)	99.6%	Efektif
Triwulan III	22,880,000	22,400,000	480,000	102.1%	Sangat Efektif
Triwulan IV	22,400,000	22,400,000	-	100.0%	Efektif
			Rata-Rata	100.6%	Sangat Efektif

Sumber: Data sekunder diolah (2019)

Based on Table 3.4 it can be seen that SDN 2 Rejosari in Quarter I produced a percentage of 100.7% which can be said to be very effective, Quarter II produced a percentage of 99.6% which can be said to be effective, Quarter III produced a percentage of 102.1% which can be said to be very effective ,

Quarter IV produced a percentage of 100.0% which could be said to be effective (Mahmudi, 2016:141).

In the first quarter, the school was very effective in managing the BOS budget so that the percentage could reach up to 100.7% with actual revenue being more than the budgeted target of IDR 164,497.00. Programs budgeted for the first quarter include learning and extracurricular activities, learning evaluation activities, school management, teacher professional development, professional teachers and education personnel, power and service subscriptions, maintenance and upkeep of school facilities and infrastructure, payment of honorary teachers, purchase/maintenance of multi-media learning equipment and purchase of office inventory (RAPBS attached).

In reality, there was an allocation of funds that had been budgeted but were not realized in the second quarter, such as in the school management program, the budget had been allocated Rp. 129,000.00 for the purchase of PPP3 equipment. For other programs that have been budgeted in the RAPBS, all have been realized well.

Outcomes yang generated from the realization of BOS funds for the second quarter, including the library development program which was realized in accordance with the budget, namely IDR 22,455,000.00. The results obtained from this program were that schools were able to purchase several KTSP books which were useful for the smooth running of learning activities at school and added to the collection. school inventory book (book details attached). Furthermore, the school has successfully organized learning and extracurricular activity programs, including Scouting, Al-Qur'an Tajwid Reading, Sports, Music and Dance. From extracurricular activities, the scouts managed to get second place in the alert party competition (documentation attached). The sixth point is the professional development program for teachers and teaching staff. Activities that are routinely held from this program include KKG and MKKS activities. By participating in this program, teaching staff will develop and progress further. So it can be said that even though there was an allocation of funds that were not realized in that period, it was still in the effective category, namely 99.6% (Mahmudi, 2016: 141).

In the third quarter, it was said to be very effective with a resulting percentage of 102.1%, where the actual revenue was more than the budgeted target of IDR 480,000.00. Programs budgeted for Quarter III include learning and extracurricular activities, learning evaluation activities, school management, professional development of teachers and education staff, subscriptions for power and

services, payment for honorary teachers and purchase/maintenance of multi-media learning tools (RAPBS attached). All of these programs can be realized well and precisely according to what was previously budgeted (details of realization are attached). Apart from that, the school can also allocate funds for maintenance and upkeep of school facilities and infrastructure which were not previously budgeted for in the RAPBS as seen in the realization in September of work repairing office desks, shopping for materials for painting school fences, paying wages for painting school fences which should have been budgeted for in the quarterly period. IV but apparently it was realized in the third quarter. It can be said that in the third quarter it was very effective in using budget funds, namely 102.1% (Mahmudi, 2016: 141).

PaIn the fourth quarter, the resulting percentage was 100%. The budgeted programs include learning and extracurricular activities, learning evaluation activities, school management, professional development of teachers and education staff, subscriptions for power and services, maintenance and upkeep of school facilities and infrastructure, payment of honorary teachers and purchase/maintenance of multi-media learning tools (RAPBS attached). All of these programs can be realized well and precisely according to what was previously budgeted (details of realization are attached). The maintenance and upkeep program for school facilities and infrastructure that had been budgeted for this quarter was actually realized in the previous quarter, so that in this quarter the budget for these funds was allocated to finance the district level maksi competition which was not previously budgeted for. It can be said that in the fourth quarter, it was effective in using budget funds, namely 100% (Mahmudi, 2016: 141).

### Efficiency Analysis of Budget Realization Reports

The Budget Efficiency Ratio looks at the comparison between actual expenditure (output) and realized income (input), in this case namely BOS fund income. The smaller the ratio percentage means the more efficient it is, and vice versa, the larger the ratio percentage, the more inefficient it is. Efficiency focuses more on an organization's ability to achieve its expected goals by using more economical resources.

Tabel 3.5 Efisiensi Realisasi Anggaran Dana BOS di SDN 2 Rejosari

Periode Anggaran	Pengeluaran (Output)	Penerimaan (Input)	Surplus/Defisit	Persentase	Keterangan
Triwulan I	22,400,000	22,564,497	164,497	99.3%	Efisien
Triwulan II	44,800,000	44,800,000	-	100.0%	Efisien
Triwulan III	22,880,000	22,880,000	-	100.0%	Efisien
Triwulan IV	22,240,000	22,400,000	160,000	99.3%	Efisien
Rata-Rata				99.6%	Efisien

Sumber: Data sekunder diolah (2019)

Based on Table 3.5, it shows that SDN 2 Rejosari in Quarter I produced a percentage of 99.3%, then in Quarter II the percentage increased by 100%, in Quarter III the percentage was still the same 100% from the previous Quarter, then in Quarter IV it decreased by 99.3%. In the first quarter, the resulting efficiency percentage was 99.3%. If we evaluate the school programs that have been budgeted in the RAPBS (data attached) and the actual expenditure for each type of budget (data attached), all programs have been successfully realized according to the budget. Of the budgeted funds of IDR 22,564,497.00, IDR 22,400,000.00 was realized and there is still a remaining expenditure budget of IDR 164,497.00. So it can be said that in the first quarter the budget was efficient with a percentage of 99.3% (Mahmudi, 2016:164).

In the second quarter, the resulting percentage was 100%. If we evaluate the school programs that have been budgeted in the RAPBS and the actual expenditure for each type of budget, there are expenditures that were not realized in the second quarter, for example, such as spending on medical supplies for the UKS, but these funds were allocated to purchase books for Ramadan activities as well as printer repair costs. . So it can be said that the budget is still in the efficient category with a percentage of 100.0% because the school can allocate funds for other more important needs (Mahmudi, 2016: 164).

In the third quarter, the resulting percentage was 100%. All budgeted expenditure programs can be realized properly in accordance with the RAPBS. If we evaluate the school programs that have been budgeted in the RAPBS (data attached) and the actual expenditure for each type of budget (data attached), there are expenditures that were not previously budgeted for but can be realized, such as repairing office desks, purchasing printer cartridges and repairing school fences. So it can be said that the budget is still in the efficient category because the school can allocate funds for other more important needs at a cost that does not exceed the predetermined budget (Mahmudi, 2016: 164).

In the fourth quarter, we saw a surge in learning and extracurricular activity programs from the

planned budget of IDR 3,252,200.00 (attachment to RAPBS) to IDR 7,127,200.00 (realized budget). This is because in the fourth quarter, students at SDN 2 Rejosari took part in Scout and Mapsi competitions at the sub-district level. The costs of these activities reached IDR 4,630,000.00 and were not previously budgeted for in the RAPBS.

The costs for these activities are taken from the allocation of funds for repair and maintenance of school facilities and infrastructure which was realized in the fourth quarter and from other purchases whose costs are cheaper than those budgeted. Of all the activities that have been realized in Quarter IV, there are still remaining funds of IDR 160,000.00. So it can be said that in Quarter IV it was effective in using budget funds with a percentage of 99.3% (Mahmudi, 2016: 164).

## CONCLUSION

The conclusions that can be drawn in this research are as follows:

1. The effectiveness of the School Operational Assistance Fund (BOS) budget at SDN 2 Rejosari during the 2017 fiscal year can be said to be very effective, namely having an average effectiveness ratio of 100.6%. This level of effectiveness is influenced by the success of school management in managing School Operational Assistance Fund (BOS) income and has fully contributed to supporting school activities. Based on this research, it is in accordance with the opinion of Mahmudi (2016).
2. The level of efficiency of the School Operational Assistance Fund (BOS) budget at SDN 2 Rejosari during the 2017 fiscal year can be said to be efficient, namely having an average efficiency ratio of 99.6%. This level of efficiency occurs because all programs can be realized at a cost that does not exceed the predetermined budget. Based on this research, it is in accordance with the opinion of Mahmudi (2016).

## CONCLUSION

Based on the results of the analysis and conclusions discussed in this research, the following suggestions can be given:

1. The effectiveness of BOS Fund budget management at SDN 2 Rejosari in 2017 should be maintained and even further improved in subsequent years so that fund allocation becomes more effective.
2. In the future, SDN 2 Rejosari needs to increase the efficiency of managing BOS funds so that

they are more economical in using them provided that all programs are successfully realized properly and precisely. Apart from that, the school should be more precise in allocating budget funds so that this can be done put to good use.

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