

# *Analysis Of The Accountability Of School Operational Support Funds (BOS) At Secondary Schools (SMA/SMK) In West Sumatra*

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**Abstract** – This study aims to identify and analyze the accountability of BOS funds management in the aspects of planning, implementing, monitoring, and evaluating BOS funds at SMA/SMK school level in West Sumatra after the transfer of authority from the district / city government to the provincial government. Thus it is expected that potential problems can be clearly seen and then solutions can be given. The population in this study is a state SMA/SMK school that is under the authority of the government of West Sumatra. West Sumatra has 537 secondary education units consisting of 325 high schools and 212 vocational schools spread across 19 districts / cities. In this initial research, the researchers selected several public high schools / vocational schools in Padang and Bukittinggi as samples. Padang and Bukittinggi were chosen because they are big and advanced cities in terms of education. The selection criteria for SMA / SMK in this study are based on the categories of good, medium and bad schools in each region. Schools are meant for Padang: SMA 1, SMA 9, SMA 16 and SMK 9. For Bukittinggi: SMA 1, SMA 5, SMA 4 and SMK 1.

From the results of this study it can be concluded that the transfer of authority accompanied by changes in grant expenditure into direct expenditure of BOS funds has changed the form of BOS funding accountability in public SMA/SMK in West Sumatra. The school did not object because this change encouraged better management of BOS funds in the future.

**Keyword** – School operational support funds, accountability, transfer of authority, direct expenditure, grant expenditure.

## I. INTRODUCTION

Law number 23 of 2014 has replaced Law Number 32 of 2004 concerning Regional Government, which emphasizes the authority and responsibility of the regional government to regulate and manage government affairs and the interests of the people in the Unitary State of the Republic of Indonesia, including managing financial resources for prosperity of the people in the area. Government affairs that had been centralized and concentrated in the center, based on this law, then some of these matters were left to autonomous regions, so that there was a division of government affairs. The presence of the Law on Regional Government aims to accelerate the implementation of regional government towards the realization of public welfare through improving services, empowerment and participation of the community and encouraging regional competitiveness.

One form of authority and great responsibility given by the central government to the regional government is in matters of education. This Law number 23 of 2014 has regulated the authority to manage secondary education units (SMA / SMK) which previously were the central government authority (managed by district / city) now passed on to the Provincial Government, including the management of School Operational Assistance (BOS) funds. This change was also accompanied by changes in the mechanism of the type of BOS expenditure from indirect expenditure by the grant method to direct expenditure by the Provincial Education Office. The transfer of authority basically aims to assist the Provincial Education Office in conducting real monitoring of the implementation of BOS funds. This transfer of authority will have an impact on changes in the school accountability for the management of funding sources originating from School Operational Assistance (BOS).

The School Operational Assistance Program (BOS) began in July 2005. This program has played a significant role in efforts to accelerate the achievement of nine-year compulsory education. It is known that public education participation tends to decrease with increasing levels of education. The enrollment rate in Primary Education is higher compared to secondary education. For this reason, the Ministry of Education and Culture has developed a pilot for the 12-year compulsory education program, one of the goals is to provide opportunities for all levels of society, especially those who are not economically able to obtain secondary level education services, especially for SMA / SMK. In implementing BOS funds, schools are given full freedom to manage funds according to their needs as long as they do not violate the established technical guidelines. The technical guidelines contained the procedures for using and financial accountability of BOS funds that were made so that the management of BOS funds became right on target.

Changes in the mechanism of distribution of BOS funds in accordance with Law Number 23 of 2014 concerning Regional Government in the Appendix, Part I concerning Concurrent Government Distribution Matrix between the Central and Provincial Governments, and Regency / City Regions, letter A concerning Division of Government Affairs in Education, Number 1 concerning the Division of Government Affairs in the Education Sector states that the authority in managing secondary education (at the level of SMA / SMK) is the authority of the provincial government, which was previously the responsibility of the district / city government. The District / city government will now only handle primary school (SD), early childhood education (PAUD) and non formal education (PNF).

In 2016, BOS funds were managed by the Central Government. The distribution of funds is carried out by bank wire to the recipient's school account through an indirect expenditure mechanism in the form of a grant as stipulated in Permendagri No. 62 of 2011. The school has the obligation to carry out budget planning by designing the School Activity and Budget Plan (RKAS) for the fund. This RKAS contains what components will be funded by the school and is also used as a guideline and control in collecting funds from various legitimate funding sources, including BOS. This RKAS document will be a school archive and shown to the school supervisor, the Education Office and the inspection agency if needed.

As a form of accountability in the implementation of the funds, schools are required to compile reports on activities. Schools are required to make a report on the use of funds for every quarter and the recapitulation of fund expenditure at the end of every year to the District / City Education Service to be forwarded to the central government. Funds will be disbursed to school accounts after the documents have been received by the central government.

Along with the issuance of ministerial circular of the Ministry of Home Affairs No. 903/1043 / SJ Regarding the Technical Guidelines for BOS Fund Management for the State Secondary Education Unit and the State Special Education Unit which are handed over to the Provincial Government instructing BOS expenditure to change into direct expenditure which is effective on January 1, 2017. In the direct expenditure mechanism, budgeting is fixed. It is different when BOS funds are still in the form of grants which are more flexible in their use. In addition, schools must be disciplined in submitting reports on the results of activities on time as this will affect the financial statements of the Provincial Education Office. In a study conducted by Marselina (2017) the West Sumatra Provincial Education Office was required to submit first semester financial reports in the first week of July, while reports on the use of the funds had not yet been collected from schools, so the estimation method was used to determine the realization of the funds, by comparing the percentage of funds wired with the budget per shopping account code for each school.

As a consequence of this direct expenditure, the school must prepare the BOS RKAS that is delivered to the Provincial Education Office which will later become the basis of the office in determining the disbursement of BOS funds every quarter to school. Concerns arising from the transfer of authority and changes in the mechanism of grant spending to direct expenditure, schools will have difficulties preparing a more detailed RKAS and with a tighter reporting system.

A study by Marselina (2017) revealed that there are still schools in West Sumatra Province that have not received information and have not prepared the BOS RKAS. This condition has an impact on determining the allocation of BOS funds by the West Sumatra Provincial Education Office which is not based on the actual needs of each school. Marselina (2017) mentioned that the determination of BOS expenditure by the West Sumatra Provincial Education Office was not based on the BOS RKAS of each recipient school, but the amount was determined based on unilateral policies and analysis from the Planning Section of the Provincial Education Office.

This study is a continuation of a previous study conducted by Dina Adelin Marselina (2017) regarding the Analysis of Management of School Operational Assistance Funds (BOS) as Direct Expenditures conducted at the Education Office of West Sumatra Province. The change in the direct expenditure of BOS funds from the previous expenditure was apparently quite burdensome for the West Sumatra Provincial Education Office OPD and had an impact on the financial statements of the West Sumatra Provincial Education Office. The change in BOS's direct expenditure mechanism will also have implications for the management of BOS funds in SMA / SMK as regulated by Permendikbud No. 26 of 2017 concerning Amendments to the Regulation of the Minister of Education and Culture No. 8 of 2017 concerning Technical Guidelines for School Operational Assistance.

Based on the explanation above, the author feels the need to carry out an analysis related to the accountability of the School Operational Assistance (BOS) funds and identify problems that arise in the BOS planning mechanism, implementation of BOS funds, monitoring and evaluation of BOS funds, and reporting of BOS funds at secondary education units (SMA/SMK School) in West Sumatra Province after the transfer of authority and providing alternative solutions to existing problems.

The title of this study is "Analysis of the Accountability of School Operational Support Funds (BOS) at Secondary Schools (SMA / SMK) in West Sumatra".

Formulation of the problem based on the background above:

1. What are the responsibilities of BOS funds for secondary education units (SMA / SMK) in West Sumatra after the transfer of authority?
2. What problems arise and the solutions needed related to problems in the management of BOS funds in secondary education units (SMA / SMK) in West Sumatra?

The purpose of this study are:

1. To identify and analyze the forms of BOS funding for secondary education units (SMA / SMK) in West Sumatra after the transfer of authority.
2. To identify emerging problems and provide a choice of solutions needed related to problems in the management of BOS funds for secondary education units (SMA / SMK) in West Sumatra.

## **II. RESEARCH METHOD**

### **i. Research Design**

This study analyzes and identifies the accountability of BOS fund management in aspects of planning, implementing, and evaluating / monitoring BOS funds at SMA/SMK school level in West Sumatra after the transfer of authority from the District / City Government to the Provincial Government. It is expected that potential problems can be clearly identified and then solutions can be provided.

### **ii. Research Scope**

The research focuses on the accountability of BOS funds seen from the planning, implementation, and evaluation / supervision of BOS SMA / SMK funds in West Sumatra, specifically after the transfer of authority from the Regency / City Government to the Provincial Government.

### **iii. Sample and Population**

The population in this study are the state owned secondary education units (SMA / SMK) under the authority of the government of West Sumatra. West Sumatra has 537 secondary education units consisting of 325 high schools and 212 vocational schools spread across 19 districts / cities. In this initial research, researchers took several SMA/SMK schools located in Padang and Bukittinggi which will serve as research samples. The two regions were chosen because Padang and Bukittinggi were considered as big cities that had advanced in terms of education. The selected SMA/SMK school is based on the categories of good, medium, and bad schools in each region, thus it is hoped that it will produce diverse information and problems. Schools that are chosen are SMA 1 Padang, SMA 9 Padang, SMA 16 Padang, SMK 9 Padang, SMA 1 Bukittinggi, SMA 5 Bukittinggi, SMA 4 Bukittinggi and SMK 1 Bukittinggi.

#### **iv. Data Sources and Data Collection Techniques**

This study uses primary and secondary data. According to Sekaran (2013), primary data is data obtained from the first hand for subsequent analysis in finding solutions to the problems under study. Primary data is obtained from first-hand information through field notes and interview results while secondary data is obtained from information collected from existing sources such as data / reports, rules, books and literature that are in accordance with the research objectives.

Primary data in this study was obtained through interviews conducted with the Principal and BOS Treasurer in each school while secondary data was obtained from related documents such as reports, student data, applicable rules and so forth.

#### **v. Data Analysis Method**

Data analysis in qualitative research is very important. Raw data collected by researchers will be of no use if not analyzed. By analyzing the data, we can give meaning to the data, and it will be useful in solving research problems (Nazir, 2005).

The data analysis technique used in this study is a qualitative method analysis presented descriptively by interpreting and explaining existing data relating to the mechanism of planning, implementing, monitoring and evaluating, and reporting BOS funds to SMA / SMK West Sumatra. Qualitative analysis techniques begin since formulating and explaining the problem before going to the field and continuing until the writing of the research results. In other words, the process of data analysis in qualitative research takes place before researchers go to the field, while in the field and after in the field (Sugiyono, 2014).

In this study, the steps taken in analyzing the data selected according to the Milles and Huberman models (Wulandari, 2017) include:

##### **1. Data Reduction**

According to Ghony and Fauzan in Wulandari (2017) data reduction is a process of selecting, focusing, paying attention to simplification, abstracting, and transformation of "rough" data that emerges from the research location. Data reduction takes place continuously as long as qualitative research-oriented activities take place.

##### **2. Data display / data presentation**

Data presentation is a set of structured information that gives the possibility of drawing conclusions and taking action. Observing the presentation of data, researchers will be able to understand what is happening and what must be done based on the understanding gained by the researcher from the presentation. This matter Miles and Huberman revealed that the most frequently used to present qualitative research data was with narrative texts.

##### **3. Taking conclusion is then verified**

Conclusions must be verified during the activity. Verification is done briefly and by looking for new data, it can also be more in-depth if the research is carried out by a team to achieve mutual agreement to better guarantee validity. The conclusion in qualitative research is a description or description of an object that was previously unclear and became clear.

The data analysis technique in this study was carried out qualitatively, discussing the problems carried out through the data obtained from either interviews or documentation. The steps taken in analyzing the data in this study are as follows:

1. Identify the management practices of BOS funds in SMA / SMK after the transfer of authority occurs by grouping data into four components, namely planning, implementation, supervision and evaluation and reporting.
2. Comparing the practice of managing BOS funds with existing rules.
3. Analyzing interview data to describe the form of accountability of BOS funds after the transfer of authority along with the constraints faced.
4. Draw conclusions based on the results of data analysis to answer the research objectives.

### III. FINDINGS AND DISCUSSIONS

#### Overview of Research

West Sumatra is a province in Indonesia that lies on the island of Sumatra with Padang as its capital. This province occupies along the western coast of central Sumatra, with the Bukit Barisan plateau to the east. From north to south, this province with an area of 42,297.30 km<sup>2</sup> is bordered by four provinces namely North Sumatra, Riau, Jambi and Bengkulu. West Sumatra was the center of education in Sumatra. In 1856, the Dutch East Indies government established the Raja School in Bukittinggi. In addition to schools managed by the government there are also many schools managed by the private sector so that at that time West Sumatra became one of the regions of the Netherlands East Indies which had a large number of schools and students.

In 2017 according to data obtained from the Dapodikdasmen Ministry of Education and Culture, West Sumatra had 537 secondary education units consisting of 325 high schools and 212 vocational schools. Of these numbers can be classified into 231 State High Schools and 111 State Vocational High Schools. These schools are spread in 19 districts / cities with diverse conditions and conditions. The distribution of high school and vocational schools in each district and city can be seen in Table 1 as below:

Table 1. The number of SMA / SMK per City / Regency of West Sumatra in 2017

No	Region	SMA			SMK			Σ
		N	S	Σ	N	S	Σ	
1	Kota Padang	17	38	55	14	28	42	97
2	Kab. Agam	21	5	26	10	4	14	40
3	Kab. Pesisir Selatan	23	0	23	8	8	16	39
4	Kab. Padang Pariaman	20	5	25	5	11	16	41
5	Kab. Solok	19	3	22	9	4	13	35
6	Kab. Lima Puluh Koto	16	0	16	6	2	8	24
7	Kab. Tanah Datar	15	4	19	5	3	8	27
8	Kab. Pasaman Barat	12	12	24	9	9	18	42
9	Kab. Pasaman	12	3	15	6	3	9	24
10	Kab. Sijunjung	13	1	14	7	3	10	24
11	Kab. Dharmasraya	14	2	16	7	0	7	23
12	Kab. Solok Selatan	11	0	11	5	1	6	17
13	Kab. Kepulauan Mentawai	11	2	13	3	0	3	16
14	Kota Payakumbuh	5	6	11	4	5	9	20
15	Kota Pariaman	6	1	7	4	5	9	16
16	Kota Bukittinggi	5	6	11	2	10	12	23

17	Kota Sawah Lunto	3	1	4	2	1	3	7
18	Kota Padang Panjang	4	3	7	2	2	4	11
19	Kota Solok	4	2	6	3	2	5	11
Total		231	94	325	111	101	212	537

Source: Dapodikdasmen Kemendikbud

From the table above, it can be seen that the highest spread of SMA/SMK schools is in the city of Padang, namely as many as 97 schools consisting of 55 SMA and 42 SMK. Whereas the lowest distribution is in Sawah Lunto, namely 7 schools consisting of 4 SMA and 3 SMK. The spread of the high number of SMA / SMK in the city of Padang is comparable with the high interest of students to attend high school level which is characterized by the spread of the highest number of SMA/SMK students in the city of Padang.

In this phase of research, researchers conducted research on several public SMA/SMK found in two cities, Padang and Bukittinggi. The realization of BOS funds for schools that are the object of research will be shown in the following tables 2 and 3 as references:

Table 2. Realization of BOS funds at SMA / SMK Kota Padang in the year

N o	Name of School	Amount of Receipt (Rp)	Realization (Rp)	Balance (Rp)	Present ase (%)
1	SMA 1 Padang	1.241.800.000	1.241.800.000	-	100%
2	SMA 9 Padang	1.288.000.000	1.133.329.173	154.670.827	88%
3	SMA 16 Padang	1.094.800.000	1.090.600.000	4.200.000	99,6%
4	SMK 9 Padang	1.666.840.000	1.665.641.281	1.198.719	99,9%
<b>TOTAL</b>		<b>5.291.440.000</b>	<b>5.131.370.454</b>	<b>160.069.546</b>	<b>97%</b>

Source: SMA/SMK sekolah masing-masing

The data above represents data on the amount of BOS funds received and the realization of BOS funds for 2017. Data was obtained from the results of interviews and documentation conducted by schools. From the table it is known that for SMA 1 Padang the percentage of BOS funds realization is 100% so there is no residual BOS funds at the end of the year. It is different from SMA 9 Padang which has the remaining funds at the end of the year of Rp 154,670,827 with a realization percentage of 88%. From the results of interviews conducted with the Principal of SMA 9 Padang, this was due to the delay in disbursing funds for the first quarter which fell around May to June. So that funds accumulate in the second trimester of 60% which must be spent. Funds that are not used up are for rehabilitation, because the school is worried that they will not be able to finish them on time. In addition to the results of activities that are not implemented, bank interest and the presence of students who move after the cut off also result in excessive funds at the end of the year. Whereas for SMA 16 Padang and SMK 9 Padang each can realize BOS funds of 99.6% and 99.9%.

Furthermore, the realization of BOS funds for SMA / SMK in the City of Bukittinggi which are the objects in this study are as follows:



Table 3. Realization of BOS SMA/SMK School in Bukittinggi in 2017

No	Name of School	Amount of Reciept (Rp)	Realization (Rp)	Balance (Rp)	Present ase (%)
1	SMA 1 Bukittinggi	1.657.600.000	1.573.878.591	83.721.409	95%
2	SMA 4 Bukittinggi	1.383.200.000	1.244.879.368	138.320.632	90%
3	SMA 5 Bukittinggi	1.747.209.424	1.630.236.226	116.973.198	93%
4	SMK 1 Bukittinggi	2.223.478.501	1.962.556.835	260.921.666	88%
<b>TOTAL</b>		<b>7.011.487.925</b>	<b>6.411.551.020</b>	<b>599.936.905</b>	<b>91%</b>

Source: SMA/SMK sekolah masing-masing

From the table above it is known that the realization of BOS funds for SMA 1, SMA 4 and SMA 5 Bukittinggi is 95%, 90% and 93%. From the results of interviews conducted by researchers it is known that the realization of BOS funds for these high schools is generally carried out while the rest are interest that must be returned. While the realization of BOS funds for SMK 1 Bukittinggi was 88% because 20% of funds for books were not carried out optimally. According to the treasurer of SMK 1 Bukittinggi, schools currently require more practical fees which are still very minimal compared to the costs for books. While the technical guidelines have set 20% for the provision of books.

#### vi. Practice of BOS SMA/SMK Fund Management

In this study, researchers grouped data into four components, namely planning, implementation, supervision and evaluation and reporting. Data obtained from interviews, documentation and observations made on 6 SMA and 2 SMK schools in the city of Padang and Bukittinggi. The planning component of BOS SMA / SMK funds is focused on RKAS preparation. Data on the components of the BOS SMA/SMK School implementation are focused on the distribution of BOS funds, the collection of BOS funds, the use of BOS funds, the process of spending BOS funds, the process of accounting for BOS funds and the return of BOS funds. Data on the components of supervision and evaluation of BOS SMA / SMK funds consist of monitoring of BOS funds and evaluating BOS funds. Data on the BOS components of the SMA / SMK funds are focused on the reporting of BOS funds and the publication of BOS funds.

The following is an explanation of the management practices of BOS SMA / SMK funds in West Sumatra based on the results of interviews, observations and documentation carried out: **1. Planning for BOS SMA / SMK funds**

Planning BOS funds is a very important thing to do. In order to realize the goals to be achieved from BOS funds, schools need careful planning that starts when the school prepares the RKAS. Based on the results of interviews obtained by researchers in the RKAS preparation process for SMA/SMK high schools that were sampled in this study, the researchers concluded that the preparation of RKAS was carried out by a team consisting of various elements in the school, such as leaders, representatives of teachers, school committees and one of the parents outside the school committee. Especially for Vocational Schools participating in the head of department of each field.

The RKAS drafting mechanism begins by first ensuring the amount of BOS funds that the school will receive in one year, which is equal to the number of students obtained from the last Dapodik cut-off times the amount of BOS funds received by the students. Then the school conducts data collection needs in accordance with what is proposed by each unit. In addition, the BOS Team conducted an EDS (School Self Evaluation) which would sort out what activities had been and had not been able to do in the previous year. Furthermore, an Annual Activity Plan (RKT) is prepared which contains all the plans that will be carried out during the year. Finally, what sort of activities can be budgeted for by BOS funds will be included in the BOS RKAS for the next fiscal year.

Schools have three sources of funding, namely BOP, BOS and committee funds that will be described in the school RKAS. The first step of the school is to make RKAS for BOP funds, then activities that have not been budgeted by BOP funds are included in the BOS RKAS with notes that must be in accordance with technical guidelines while the remainder not covered will enter the RKAS Committee. This RKAS is made at the end of the year for the period of one year ahead. Based on the technical guidelines for BOS funds, around 20% must be set aside to procure books, the rest will be divided into 8 standards (SKL, content standards, process standards, education staff, management, facilities and infrastructure) using priority scales and guided by the latest BOS technical guidelines.

Changes and shifts in RKAS can be made once a year where the school must submit a return to the Provincial Education Service and be approved by the Dinas. The shift occurs when the revision is still in the same account code while the change is to change from one account to another by not changing the ceiling. The BOS RKAS consists of 3 account codes, namely goods / services, capital expenditure and other fixed assets expenditure. However, schools find it difficult to make revisions because it is quite time consuming. Schools tend to revise the Committee's RKAS funds from the BOS funds because the authority and responsibility rests with the Principal.

## **2. BOS SMA/SMK School implementation**

The implementation of BOS funds is a way of realization of the plans that have been made, in this case the implementation of BOS SMA / SMK funds is focused on: (a) distribution of BOS funds, (b) collection of BOS funds, (c) use of BOS funds, (d) expenditure process BOS funds, (e) the process of accounting for BOS funds and (f) refunds of BOS funds. The following is an explanation of each component based on the results of interviews that have been conducted:

### **(a) Distribution of BOS funds**

The distribution of BOS funds is conducted quarterly. Funding for the first quarter is 20%, the second quarter is 40% which is used for the new school year so that it requires more funds, for the third quarter by 20% and the fourth quarter 20%. The amount of BOS funds is adjusted to the Dapodik data of students that can be accessed by the center. Students who move in or out will affect the amount of funds received by the school. If a student moves after the cut off limit, the money will remain in the original school even though the student has left. The remaining funds at the end of the year will be silva for schools and schools to report to the Provincial Education Office. Similarly, funds can be added if there are additional students. So the school must always update the number of students in Dapodik.

### **(b) BOS funds collection**

The collection of BOS funds is carried out by the treasurer based on the direction and supervision of the principal. The BOS Treasurer cannot concurrently with the BOP treasurer and Committee. The appointment of the BOS treasurer was carried out by the principal. The BOS Treasurer must be a civil servant. To improve the ability of the BOS treasurer, the school made efforts such as including the BOS treasurer in training held by the agency each year. The time to collect BOS funds is when the funds have entered the school account.

### **(c) Use of BOS funds**

After the liquid funds the school can immediately use the funds. Disbursement of this fund is based on the ceiling determined by the Provincial Education Service for each quarter. The use of funds is adjusted to the plans set at the beginning of the school year (RKAS). Whereas components which may be financed by BOS funds must refer to the BOS technical guidelines for that year. Fund use agreements are sorted by priority scale of school needs in an effort to accelerate the fulfillment of Minimum Service Standards (SPM).

Basically, BOS funds have not met all the operational needs of the school. Aside from being limited in number, not all activities that can be funded by BOS funds are only items listed in the technical guidelines. Activities that do not exist in the technical guidelines will be addressed by committee funds.

### **(d) The process of spending BOS funds**

The shopping process is carried out by the item shopping team. Where the team will choose goods by comparing the most minimal prices and the items most needed based on priority scale. For expenditures above 20 million, they have



used work contracts. The goods entered will be checked by the recipient team. For schools that do not have a special team, spending is carried out by the treasurer with members of the BOS team to avoid fraud or fraudulent funds.

**(e) The process of accounting for BOS funds.**

The bookkeeping process is a form of accountability for BOS funds. Bookkeeping is carried out regularly every month and every quarter will be reported to the Provincial Education Office. End of year or twice a year the school will make a record to validate the data. Schools make more detailed accounting consisting of general cash books, cash subsidiary books, bank ledgers, tax ledgers and include receipts or proof of validity stamped with a stamp.

**(f) Refund of BOS funds**

In 2017, the remaining BOS funds must be returned, including the interest of the bank, which is different in 2016 which allows the use of the remaining funds. Furthermore, in 2018, the remaining funds of last year could be used with school records to make the news. In contrast to BOP funds that must be returned to the province if left over. The BOS funds remain at the end of the year with many reasons including bank interest, the presence of students who move after the cut off Dapodik or may be due to activities that do not work.

**3. Supervision and evaluation of BOS SMA / SMK funds**

Supervision of BOS funds is carried out to monitor the plan that has been designed and to see weaknesses and constraints faced. Supervision and evaluation of BOS SMA / SMK funds consists of: (a) supervision of BOS funds and (b) evaluation of BOS funds. The following is an explanation of each component:

**(a) Supervision of BOS funds**

Supervision consists of internal school supervision and external party supervision. The internal school that conducts supervision is the school committee and school supervisor. Supervisors from external schools are related agencies, namely the Provincial Education Office and the Central Government. The existence of publications and suggestion boxes in schools also supports the community and the school community to exercise control by providing constructive inputs / suggestions so that the management of BOS funds in the school becomes better.

**(b) Evaluation of BOS funds**

This evaluation aims to see and monitor the course of activities previously designed. Evaluation is carried out at the end of the year as a reference for the preparation of RKAS for the next fiscal year.

**4. Reporting of BOS SMA / SMK funds**

Regarding reporting of BOS funds, the treasurer must report regularly every quarter emailed to the Provincial Education Office. Time of reporting no later than the 10th of the following month. If not done, the funds will not be disbursed for the next quarter. In addition, at the end of the year school reports on the recap of the use of BOS funds through online media to the Ministry on the Dapodikdasmen website and submits it in hard copy to the Provincial Education Office.

**vii. Accountability of BOS Funds After Transfer of Authority**

In the 2016 budget year, BOS expenditure is presented in indirect expenditure accounts, types of grant spending in primary and secondary education units. The school as the recipient of the grant is formally and materially responsible for the use of the grant received. The form of school accountability is that the school makes a report on the use of grants accompanied by a statement of responsibility stating that the grant received has been used in accordance with the NPHD (Regional Grant Agreement). The report on the use of grants must also be accompanied by valid expenditure evidence and proof of handover of goods / services. The accountability report is submitted to the District / City Education Office no later than January 10 of the following fiscal year.

In January 2017 there was a shift in the authority of BOS funds that had been in the Central Government which was managed by the Regency / City Government to become the authority of the Provincial Government, especially for SMA and SMK education units. This transfer of authority is accompanied by changes in the form of grant spending to BOS direct expenditure by the Provincial Education Service. Direct expenditure is expenditure that is budgeted directly for the implementation of programs and activities. The consequence of direct expenditure is that schools must develop programs and activities that are known by the Provincial Education Service as the basis for determining the budget ceiling by the Central Government.

The BOS funds in the form of grants make schools free in managing the funds. When the BOS funds are set as direct expenditure, the school must use these funds in accordance with the RKAS that has been made and if there is a change it will be pursued by certain procedures. As for the financial report, it becomes more detailed and must attach a shopping receipt that is used as a condition for the subsequent disbursement of funds by the Provincial Education Office.

From the results of interviews conducted, it is known that there was a change in the form of accountability of BOS funds before and after the transfer of authority. The following is an explanation quote from the BOS Treasurer of SMA 16 Padang regarding the accountability of BOS funds:

“In 2016 BOS funds were managed by the center. BOS funds are transferred from the Center and then enter the school account. Schools are required to submit BOS accountability reports in the form of softcopy to the Center and files in the form of hardcopy are submitted to the Padang City Education Office while detailed reports on school financing (SPJ) remain held by the school and not reported. If the school has conveyed the Recapitulation of the Use of Funds to the City Education Office, then the City Education Office delivers to the Center then the funds can be disbursed quarterly through transfers to the school account. At this time there were weaknesses in monitoring. Control is only done once a year. At the same time the City cannot immediately decide if problems arise because the authority is in the Center so that more time is needed to coordinate with the Center. In 2017 BOS funds were delegated to the Province where funds from the first stop in the Province were transferred to school accounts. Problem solving is faster because it can be decided at the provincial level. Field monitoring is easier to do and SPJ becomes a requirement in terms of disbursement of funds. When there is a school that has not submitted the SPJ to the Provincial Education Office until the deadline, it will have an impact on the delay in disbursing BOS funds to all SMA / SMK in the Province concerned”.

From this statement it can be seen that in 2016 BOS funds were managed by the Central Government. The mechanism for channeling BOS funds is in the form of transfers from the Central Government to School Accounts. As a form of accountability for BOS funds, schools are required to send BOS accountability reports in the form of softcopy to the Center and files in the form of hardcopy are submitted to the Padang City Education Office while detailed reports on school funding will be the school archives. After the transfer of authority from the Central Government to the Provincial Government, the mechanism for disbursing BOS funds changed. The BOS funds that descended from the Center stopped by at the Provincial Education Office to then be transferred to the school account. Thus schools are responsible for managing BOS funds in schools to the Provincial Education Office. Mafaat, which is expected to shift the authority of BOS funds to the Provinces, makes resolving the problem faster because it can be decided at the provincial level as well as better control.

On another occasion, the Principal of SMA 9 Padang also mentioned the importance of the accountability of BOS funds because it was a condition for the subsequent disbursement of BOS funds:

“the decrease in funds depends on last year's school BOS report. If it is not complete, the funds will not go down”.

Furthermore, the SMA 16 Padang Treasurer explained the documents that became the SPJ and was a requirement for the disbursement of BOS funds the following year as follows:

“reported in the SPJ are school files, RKAS, receipts and tax invoices”.

In carrying out the financial responsibility of BOS funds, schools carry out bookkeeping, reporting and transparency on program management and use of funds. Bookkeeping and documents that must be compiled by the school are RKAS, general cash books, cash subsidiary books, bank ledgers, tax ledgers and include receipts or proof of legitimate stamp duty stamped. Reporting is conducted quarterly and annually in the form of funds usage reports and recapitulation

of funds and other related documents. While transparency is carried out by schools by installing publications on BOS funds on school walls that contain programs and use of BOS funds

From the results of interviews conducted, it can be seen that the accountability of BOS funds began at the time of the preparation of the BOS RKAS which must be known by the Provincial Education Office. RKAS is submitted at the end of the year for the next fiscal year along with reporting recap on the use of BOS funds. The BOS RKAS will be used as a reference by the Provincial Education Office to determine the budget that will be requested for distribution the following year.

Unfortunately there are still schools that have not made or are late in reporting or recapitulating the use of BOS funds at the end of the year and providing BOS RKAS documents that are tailored to technical guidelines. This resulted in delays in the disbursement of funds in the first quarter of 2017 for all SMA / SMK in West Sumatra.

Furthermore, the researchers noted the problems / obstacles faced by SMA/SMK schools related to the transfer of authority of BOS funds as well as changes from grant spending to BOS direct expenditure by the Province as follows:

#### **1. Delay in the distribution of BOS funds for the first quarter of 2017.**

The results of interviews conducted with the Treasurer of BOS SMA 1 Padang as follows:

“The distribution of BOS funds has not been on time. For the first quarter of 2017 liquid funds in May. So schools are forced to find loans to cooperatives to cover monthly expenses such as electricity costs”.

According to the Principal of SMA 9 Padang, the delay in disbursing BOS funds has something to do with the transfer of authority of the new SMA / SMK so that the school is still not ready for new regulations such as the obligation to provide a complete BOS fund report at the end of the year to the Provincial Education Office as a condition to withdraw funds in the following year as follows:

“The transfer of authority is still new as a result of the ignorant headmaster, who used to be free to spend without having to think of account codes that are important for receipts, now have to read and memorize account codes. The province has proposed but the decrease in funds depends on last year's BOS school funding report. If it is not complete, the funds will not go down.”

The distribution of BOS funds was also complained by the Treasurer of BOS SMA 5 Bukittinggi as follows:

“Distribution of BOS funds in 2017 for the beginning of the year because the technical guidelines have not yet come out so the funds cannot be used so that most transactions are done by borrowing committee funds or ngebon”.

The delay in the distribution of BOS funds for the first quarter resulted in the BOS funds not being fully realized as stated by the Head of SMA 9 Padang as following:

“The funds absorbed around 90%. Because the transition period of the first quarter funds slowed down around May-June, so that in the second quarter, the accumulated funds of 60% had to be spent. Dana ang did not run out of rehab because he was afraid that he would not finish on time”.

#### **2. Related to the use of BOS funds in technical guidelines.**

Schools complain about activities that can no longer be financed while these activities are components of activities that may be funded based on BOS technical guidelines.

Treasurer of BOS SMA 1 Padang stated:

“The difference felt by the school regarding the use of BOS funds, is now no longer permitted to use BOS funds for race inserts that students participate in while for the honorarium of trainers who are brought in from outside the school can be paid from BOS”.

In line with this, the Bukittinggi 4 High School Principal also revealed:

“In an activity such as preparation for a competition, teacher fees may be funded by BOS funds, but transportation for the competition is not included in the BOS technical guidelines, so schools still have to accompany these activities with other matching funds such as Committee funds”.

Regarding the change in BOS grant expenditure to BOS direct expenditure at the Provincial Education Service, it became an obstacle for SMK 1 Bukittinggi as stated by the Treasurer of SMK 1 Bukittinggi as follows::

“The office has plotted in the DPA the amount of funds used is certainly 20% for books based on technical guidelines. Whereas for machine tools and shopping for goods and services they have determined so for SMK 1 Bukittinggi, then from there we make RKAS. Meanwhile it is not sufficient for school needs. Maybe for high school this is not a problem but for Vocational Schools this is a problem because we need a lot of funds in practice fees rather than books”.

The change in BOS funds into direct expenditure was also conveyed by the Principal of Bukittinggi 1 High School as follows:

“Because BOS has been plotted in applications in the Province so it cannot change arbitrarily. If you want to change there is a procedure”.

**3. The difference felt by the school with the transfer of BOS funds to direct expenditure is that expenditure must match the account code.**

As stated by the Principal of SMA 9 Padang following:

“The difference is that we shop must match the account code. In the past there were no account-accounts. The receipt is also marked with an account code”.

The constraints are also felt by the school with the existence of an account code so that its use is not as free as before when spending grants as stated by the Treasurer of SMA 1 Padang:

“Expenditures for BOS funds must be in accordance with the technical guidelines, for example, in the technical guidelines the funding for school maintenance has been regulated, meaning that schools can only make repairs that are rehab and do not create new assets. Therefore, the school will find it difficult to add like a trellis to a room window or add a barrier to the room because this is already a category of adding new assets so another source must be found”.

This problem is increasingly felt by schools because this transition is still new so many schools are not ready to implement this new rule. this was conveyed by the following headmaster of SMA 9 Padang:

“This transfer of authority is still new, as a result, the headmaster is shocked, who used to be free to spend without having to think about account codes that are important for receipts, now have to read and memorize account codes”.

**4. The BOS technical guidelines for 2017 are late so the RKAS must be re-adjusted once the latest technical guidelines appear. While this RKAS must have been reported to the Provincial Education Office together with the report on the use of BOS funds at the end of the year as a condition for disbursing BOS funds for the following year. This is as stated by the Head of Padang 9 High School following:**

“There are no obstacles that are too urgent. It's just that budgeting for one year takes a long time and takes a lot of consideration so that all needs are covered. Initially the RKAS had been prepared at the end of December, but the BOS 2017 technical guidelines had only been dropped in March. As a result the school must readjust the reference to the technical guidelines”.

The management of BOS funds is getting better with the strict rules that exist. Schools choose to be careful by managing BOS funds in accordance with existing guidelines as stated by the Treasurer of SMA 1 Bukittinggi following:

“Every year there will be changes to the technical guidelines, so we only follow the technical guidelines. In the past, technical guidelines were not paid attention to when grants. Now BOS direct expenditure is the same as BOP funds”.

**5. The next problem is with the BOS Treasurer itself. The lack of understanding of the BOS Treasurer was delivered by the Treasurer of Padang 16 High School following:**

“The school treasurer still feels difficulties with the rules for managing BOS funds because of a lack of understanding. The province has never trained professionals for financial problems, so a good system is not supported by qualified personnel”.

On the other hand, it was also complained that the amount of responsibility of the BOS Treasurer was not supported by incentives / honorariums as treasurer as stated by the BOS Treasurer at SMA 1 Padang, as follows.:

“The problem felt by the BOS Treasurer was that the amount of responsibility of the BOS Treasurer was not supported by honorariums as BOS Treasurer”.

While the opportunities for misappropriation of BOS funds are very vulnerable and can occur as stated by the Treasurer of the SMK 9 Padang as follow:

“Previously, the Treasurer had no salary but usually there were bonuses given by the supplier to the Treasurer but no longer”.

However, with the strict rules of the BOS funds now, of course, it will minimize the opportunities for fraud as stated by the Head of SMA 1 Bukittinggi:

“The financial system can no longer cover up, it must be transparent. The treasurer of the Principal also appealed to always be careful in managing state finances. The actions that are avoided are mark ups, engineering actions and so on”.

Besides the many obstacles faced by the school with the transfer of authority from the Center to the Province, the school also felt a positive impact such as the ease of coordination as stated by the BOS Treasurer at SMA 1 Padang as follows::

“In general, this transfer of authority was felt to be very helpful for schools in managing BOS funds. Coordination with the Provincial Education Office feels easier to do than before the transfer of authority had to coordinate with the Center”.

Another positive impact was also expressed by the Treasurer of SMA 16 Padang as follows:

“System is better now. Problems are resolved faster and control is better”.

The strict system does not become an obstacle for the school, especially the treasurer as the financial manager, even able to give a sense of security because everything has rules. As stated by the Treasurer of SMA 1 Bukittinggi who said:

“With the tight accountability of the BOS funds, it is now better because it is more convenient for financial managers.”

#### **IV. CONCLUSION**

Based on the results of the research and discussion carried out, the researcher draws the conclusion that the transfer of authority accompanied by changes in grant expenditure into direct expenditure of BOS funds has changed the form of BOS funding responsibility for high school / public vocational high schools in West Sumatra. This change is a positive thing for better management of BOS SMA / SMK funds in the future.

In the past, the accountability of BOS funds was limited to reporting the use of grants reported once a year to the District / City Service, whereas a detailed report on school funding becomes a school archive. With this change, the accountability of BOS funds has become more stringent. The BOS RKAS, which was once only considered a school archive, is now a very important document because the RKAS of the West Sumatra Provincial Education Office is guided in preparing the Work and Budget Plan (RKA). On the other hand, the BOS RKAS is also a requirement for schools to disburse BOS funds for the next fiscal year. Reporting on BOS funds carried out quarterly and annually by including other supporting documents will also make the management of BOS funds more targeted.

Some of the problems that emerged after the transfer of authority included the delay in the distribution of BOS funds for the first quarter due to school delays in the preparation and submission of BOS funds, the delay in the latest BOS technical guidelines also resulted in the school revising the BOS funds in accordance with the guidelines. The use of BOS funds which must be in accordance with the technical guidelines also resulted in some items that could previously be covered by BOS funds no longer so schools had to find other sources and 20% determination for books based on technical guidelines was considered less useful for SMKs which were more for practice costs. In the case of BOS expenditure that must be in accordance with the account code and lack of understanding of the BOS Treasurer, it also becomes a separate obstacle for the school.

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