

Analysis Of The Role Of Internal Control And School Committees In Managing School Operational Assistance Funds (Bos) On The Operational Performance Of Sdn Lubang Buaya 05

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Abstract

This study analyzes the role of internal control and the school committee in the management of the School Operational Assistance Fund (BOS) and its impact on operational performance at SDN Lubang Buaya 05. The background of this study is based on the importance of education as a key element in the progress of the nation and the challenges of managing BOS funds, which often face obstacles of fraud and non-transparency. This study examines the conformity of BOS fund management with the prevailing regulations (Permendikbud No. 63 of 2022) as well as the monitoring and reporting mechanisms implemented. The results show that strong internal controls and the active role of school committees in overseeing BOS funds can improve the effectiveness and efficiency of the use of funds and reduce the risk of fraud. This study also identified internal and external factors that influence the effectiveness of internal control in achieving operational performance. The findings provide recommendations for improving the governance and supervision of BOS funds in primary schools.

Keyword: school operational assistance fund (bos); internal controls; school committees; achieving operational performance.

1. Introduction

To achieve sustainable development in accordance with the spirit of the Preamble of the 1945 Constitution, education must be strengthened. The implementation of twelve years of compulsory education is burdensome for the lower middle class, coupled with the increase in fuel prices and the weakening of the rupiah exchange rate. Even so, the struggle to get a proper education in primary school, junior high school and senior high school continues. The government implemented a nine-year compulsory education program to equalize the quality of education.

One of the efforts made is the School Operational Assistance (BOS) program, which was launched in 2005. BOS aims to provide school operational funds from special non-physical allocations, assist the community in financing the implementation of 12 years of education, free levies, and ease the burden of payment. BOS funds are calculated based on the number of students registered in the Basic Education Data (Dapodik) and are disbursed every quarter or semester, depending on the location (Lubis, 2023).

The management of BOS funds requires good planning, utilization, and supervision. Schools play an important role in the use of BOS funds. Mismanagement can lead to obstacles and fraud, such as illegal levies and bribes. Fraud is influenced by three conditions in the Fraud

Triangle. Namely is pressure, opportunity, and rationalization. Cases of misappropriation of BOS funds often occur, such as in North Sumatra and Sukabumi. Control of BOS funds in schools is a serious problem, often managed by incompetent personnel. An internal control system is needed to protect BOS funds from misuse. In addition, school committees play an important role in supervision to create transparency and accountability (Musyarrofah, 2023). Research on the management of BOS funds at SDN Lubang Buaya 05 with the title " Analysis Of The Role Of Internal Control And School Committees In Managing School Operational Assistance Funds (Bos) On The Operational Performance Of SDN Lubang Buaya 05" is very important and interesting because not many schools are willing to be studied.

2. Literature Review

2.1 Internal Control

Internal control according to COSO is the supervision of all company programs and actions to improve efficiency and productivity and manage risks that can hinder the achievement of goals. Management creates and implements internal control policies throughout the organization. The government adopted this definition through the Government Internal Control System (SPIP) in Government Regulation Number 60 of 2008 (Husain et al., 2023). SPIP is a process that is carried out continuously by leaders and employees to achieve organizational goals through effective and efficient activities, reliable financial reporting, safeguarding assets, and compliance with regulations.

a) Purpose of SPIP:

1. Safeguarding company assets.
2. Ensure the accuracy and reliability of accounting records.
3. Encourage operational efficiency.
4. Ensure conformance with management policies and procedures.

b) Elements of SPIP:

1. Control Environment
2. Risk Assessment
3. Control Activities
4. Information and Communication
5. Control Monitoring

2.2 Operational Performance

According to Firmansyah (2019), operational performance is related to the effective use of resources such as capital, raw materials, and technology to achieve profits or the company's vision and mission. Measurement of operational performance includes service to consumers, speed and accuracy of delivery, flexibility of volume and product mix, and flexibility of new products. Good operational performance in production, marketing, and management provides a competitive advantage.

Performance or performance comes from the word job performance, which is the work achievement that has been achieved. Performance describes the level of achievement of the implementation of programs, activities, or policies in realizing the goals, objectives, vision, and mission of the organization as outlined through strategic planning (Naufal, 2019).

2.3 The Fraud Triangle

The Fraud Triangle theory, proposed by Donald Cressey in 1953, explains the three main factors that lead to fraud in organizations:

1. **Pressure:** The first factor is the pressure the individual feels, such as financial loss, high debt, or a feeling of being treated unfairly. Perpetrators often feel these pressures cannot be overcome without committing fraud.
2. **Opportunities:** The second factor is opportunities that arise from weaknesses in the company's internal controls. Lack of oversight and ineffective systems allow perpetrators to steal assets, hide the fraud, and turn it into personal gain.
3. **Rationalizations:** The third factor is rationalization, where perpetrators believe that their actions are legitimate and reasonable. They look for reasons to justify the fraud, such as feeling entitled to more benefits or feeling disrespected.

Fraud occurs when all three of these elements are present. To prevent fraud, companies can reduce or eliminate one or more of these elements, especially by strengthening internal control systems (Kuang & Natalia, 2023; B & Jhon, 2011).

2.4 School Operational Assistance Funds (BOS)

According to Permendikbudristek Number 63 of 2022 (Sekretariat Jendral Kemendikbudristek, 2021), School Operational Assistance (BOS) is a government program that provides funds to support non-personal expenditures in primary and secondary schools. The main objectives of BOS are to support school operational costs, improve accessibility and quality of learning, and equalize access to education services.

a) Objectives of the BOS Fund:

1. To support school operational costs.
2. Improving accessibility and quality of learning.
3. Equitable access to primary and secondary education services.

b) Principles of BOS Fund Management (Cabdisdik V, 2020):

1. **Flexibility** : Use of funds according to school needs.
2. **Effectiveness** : Use of funds to achieve educational objectives.
3. **Efficiency** : Optimizing learning quality at minimal cost.
4. **Accountability** : Accountability for the use of funds according to regulations.
5. **Transparency** : Open management of funds and accommodating the aspirations of Stakeholders

c) BOS Fund Distribution Policy (DJPb Portal Management, 2022):

1. The value of the BOS unit cost varies according to regional characteristics.
2. The use of BOS funds is flexible.
3. BOS funds can be used for the preparation of face-to-face learning (PTM).
4. Reporting on the use of funds is done online on the kemdikbud.go.id website.
5. Reporting is a condition for the distribution of BOS funds.

d) Channeling and Reporting Mechanism of BOS Funds

Sourced from the website (KEMENDIKBUDRISTEK, 2023) Based on the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 63 of 2023, there are changes in the mechanism for the distribution of BOS funds, namely:

The distribution of BOS funds is carried out in two stages:

Stage I: Disbursed at a maximum of 50% of the allocation ceiling in January - June of the current fiscal year.

Stage II: Disbursed in the amount of the remaining allocation ceiling that has not been disbursed in July - December of the current fiscal year.

Disbursement adjustments are made based on the ownership of SiLPA (Difference Over Realization of Budget Receipts and Expenditures). Example of distribution scheme:

1. If an education unit has a ceiling of Rp.100 million and SiLPA of Rp.10 million, phase I receives Rp.50 million and phase II receives Rp.40 million (Rp.10 million is deducted from SiLPA).
2. If the education unit has a ceiling of Rp.100 million without SiLPA, stage I receives Rp.50 million and stage II receives Rp.50 million.

e) Conditions for receiving bos funds

To be able to receive the distribution of BOS funds in the relevant fiscal year, education units need to submit a report on the realization of the use of BOS funds to the Ministry. This is in accordance with Permendikbudristek Number 63 of 2022, the seventh section on Reports on the Realization of the Use of BOS Funds, Article 51 paragraph 2 points a and b which reads as follows:

1. July 31 of the fiscal year for the realization of the use of funds of at least 50% (fifty percent) of the BOS funds received in phase I.
2. January 31 of the following fiscal year for reports on the overall realization of the use of BOS Funds received in one fiscal year.

f) School Activity Plan and Budget Application (ARKAS)

Sourced from website (Minister of Education, Culture, Research, 2022) The School Activity and Budget Plan (ARKAS) application was launched in 2015 by Permendikbudristek. ARKAS is an information system that utilizes technology to facilitate the planning, budgeting, implementation, administration, and accountability of the BOS Fund in primary and secondary education nationally. Through ARKAS, education units are connected to the local education office for activity planning, data recapitulation, and budget accountability. It is expected that the management of the BOS Fund will be more transparent, accountable, and sustainable, as well as facilitate financial administration to improve the quality of education in Indonesia.

2.5 School Committee

Based on the Decree of the Minister of National Education No. 44 of 2002, the School Committee is an independent body that oversees community participation to improve the

quality and equity of education. Role conflicts can be managed with clear rules related to the role of school committees (Safitri et al., 2020).

a) Purpose of the School Committee:

1. To accommodate and channel the aspirations of the community in education policy.
2. To increase the responsibility and role of the community in education.
3. Creating transparent, accountable and democratic conditions in education.
4. Creating a quality educational environment for students.

b) Role of the School Committee:

1. Advisory Agency.
2. Providing Support.
3. Supervising the Implementation of the School.
4. Connecting the school with parents.

The school committee promotes community attention and commitment to high quality education, parental participation, and the identification of potential funds for education. The committee works together with the school, making education a shared responsibility. The community has the right to sue the school if services are not cost-effective. The committee also allows the community to know the sources of funds used by the school, making it important in the management of education funds.

3. Material and Method

This study used a descriptive qualitative design to explore internal controls and the role of the school committee in the management of BOS Funds at SDN Lubang Buaya 05 and its impact on school operational performance. Qualitative research methods were used to explore in depth how internal controls and school committees play a role in the management of the BOS Fund and to assess the school's compliance with applicable regulations. A case study was chosen to provide an in-depth understanding of the importance of managing these funds and provide recommendations to improve the efficiency and effectiveness of school operations.

3.1 Design Study

This research uses two types of data, namely primary data and secondary data is, Primary data was obtained directly from the field through interviews with the principal, treasurer, and school committee of SDN Lubang Buaya 05. This data is information obtained directly from respondents or objects under study (Sugiyono, 2015). This data is information obtained directly from respondents or objects under study (Sugiyono, 2015).

Secondary data is information that has been collected and reported by individuals or other institutions outside the research, including the BOS Fund bookkeeping, evidence of expenditures and receipts of the BOS Fund from SDN Lubang Buaya 05, and Ministry of Education and Culture regulations governing the management of the BOS Fund. This secondary data was used to support the analysis related to the management of BOS Funds provided by the Government to schools.

This study used purposive sampling technique in determining the sample of informants, namely the school principal, school treasurer, and school committee. Purposive sampling is a

sampling technique with certain considerations to obtain data relevant to the research objectives (Purwohedi, 2022). Data collection techniques by conducting observations, interviews and documentation.

3.2 Data Analysis

The analysis technique, according to Miles and Huberman (1984), is a method for analyzing data and information with a focus on data reduction to identify patterns, data presentation to understand the research context, and drawing conclusions regarding the role of internal control and the school committee in managing BOS funds at SDN Lubang Buaya 05.

4. Result

This research was conducted at one of the State Elementary Schools in the Lubang Buaya area, East Jakarta. In this study, the subjects were three people who had different positions and responsibilities, among others: Principal, Treasurer, and School Committee. The number of research data sources is based on the consideration that qualitative research is more concerned with a lot of information than the number of informants.

Overall, the collaboration between effective internal controls and the active role of the school committee has created an efficient and effective operating environment at SDN Lubang Buaya 05. Internal controls ensure that all processes are standardized and efficient, while the school committee ensures the involvement and support of the entire school community. These two elements together form a solid foundation for achieving optimal operational performance and improving the quality of education at SDN Lubang Buaya 05. With a good control system in place and active support from the school committee, SDN Lubang Buaya 05 is able to create a conducive, transparent and accountable learning environment, which ultimately contributes to the achievement of higher educational goals.

5. Discussion

This research was conducted at one of the public elementary schools (SDN) in the Lubang Buaya area, East Jakarta, with research subjects consisting of the Principal, Treasurer, and School Committee. The focus of the study was to evaluate the collaboration between effective internal control and the active role of the school committee in creating an efficient and effective operational environment at SDN Lubang Buaya 05.

5.1 Internal Control

Based on interviews with the principal of SDN Lubang Buaya 05, and the school treasurer, it was found that internal control is very important in the management of the BOS Fund. This control includes the selection of employees involved in fund management, with expertise in Information Technology, accounting, and finance. The ability to work in teams and high integrity are also important requirements. Mastery of Information Technology is crucial as all activities related to the BOS Fund are conducted online, while an understanding of accounting and finance is essential to ensure accurate and transparent fund management.

Teamwork and high integrity ensure transparent and accountable fund management. Ms. Sri Hartati's statement reinforces the importance of responsibility in the management of BOS Funds, where the treasurer must understand the main tasks in managing finances,

including recording, managing, and reporting the use of funds. The secretary must also have good administrative and communication skills.

The organizational structure of the BOS management team at SDN Lubang Buaya 05 shows a clear division of tasks, from the principal as the main person in charge to the other team members. The principal, treasurer and secretary have specific responsibilities that support the smooth management of the funds. This orderly organizational structure ensures that each team member understands their role, thus reducing the risk of errors and improving the efficiency of fund management.

5.2 The School Committee

The School Committee at SDN Lubang Buaya 05 plays an important role in the management of the BOS Fund by directing and supervising its use to prevent misuse. They ensure compliance with rules and procedures so that every expenditure can be accounted for. In addition to supervision, the School Committee provides consideration and support for important decisions related to the BOS Fund, including recommendations on the allocation of funds and spending priorities.

The School Committee also serves as a liaison between the school and parents, communicating school policies and collecting feedback from parents. Their participation in the production of BOS Fund reports and School Work and Budget Plans (RKAS) is essential to improve accountability and transparency.

Through this collaboration, SDN Lubang Buaya 05 demonstrates a commitment to transparency and accountability, ensuring that every use of funds is closely monitored and used as planned. The involvement of the School Committee creates a collaborative environment that supports the improvement of the quality of education, making the management of the BOS Fund more effective and efficient and avoiding misuse of funds.

5.3 Management of BOS Funds at SDN Lubang Buaya 05

The management of BOS funds at SDN Lubang Buaya 05 is conducted in two stages each year: the first semester (January - June) and the second semester (July - December). The school principal, and the school treasurer, explained that this disbursement schedule helps schools manage their financial needs in a gradual and planned manner. Receiving funds in two stages allows schools to develop programs and activities in a sustainable and structured manner, avoiding inefficient use of funds.

The funds disbursement process begins with the preparation of the School Work and Budget Plan (RKAS) by the School BOS Team together with the School Committee. The RKAS covers all activities and financial needs of the school for a certain period. The participation of various parties in the preparation of the RKAS ensures that the needs and priorities of the school are accommodated, as well as ensuring better supervision and transparency.

The RKAS is then reported through the School Activity and Budget Plan Application (ARKAS), a digital platform for managing and monitoring the use of BOS Funds. ARKAS improves administrative efficiency and ensures data is well-documented for audit and evaluation.

After the RKAS is reported, schools wait for the Disbursement Certificate from the Education Office, which ensures the funds are ready to be disbursed as planned. The education office conducts monitoring and evaluation to ensure that procedures and requirements are met and that funds are used in accordance with regulations.

The amount of funds schools receive is based on data in the Basic Education Data (Dapodik), which stores basic education data, including student numbers and school needs. This strict control ensures that the use of BOS funds is transparent, accountable and according to plan, and supports the goal of improving the quality of education.

6. Conclusion, Implication, and Recommendation

6.1 Conclusion

The management of the BOS Fund at SDN Lubang Buaya 05 was good and in accordance with the Regulation of the Minister of Education and Culture Number 63 of 2022. Internal control over the receipt and expenditure of BOS Funds was also effective, as seen from the five control components that were fulfilled, namely the control environment, control activities, risk assessment, information and communication, and supervision. Overall, the combination of effective internal controls and the active role of the school committee has created efficient and effective operations, improving the quality of education through a conducive, transparent and accountable environment.

6.2 Implication

Theoretical Implications:

This study enriches the literature on internal control in the context of education, especially related to the management of public funds such as BOS funds. The results of this study can be used to develop a more effective internal control model in schools. In addition, this study provides insights into how school committees can function as effective supervisors and advisors in the management of school funds, encouraging further research to optimize the role of school committees at various levels of education.

Practical Implications:

Based on the research findings, schools can strengthen their internal control systems to ensure a more transparent and accountable use of BOS funds, which in turn can improve schools operational performance. In addition, the results of this study can be the basis for a more comprehensive training program for school committee members, so that they can be more effective in carrying out their supervisory role and make a more significant contribution to the management of BOS Funds.

6.3 Recommendation

Recommendations for future research, it is expected to make a broader range of analysis regarding the Role of Internal Control and the Role of the School Committee in the Management of School Operational Assistance Funds (BOS) on Operational Performance in two or more schools that are still in one city and use other methods.

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