

The Bos Funds Uses Analysis In High Schools During The Pandemic Period In Palopo City

Yusfi Tsabita Nanda Yusuf^{1*}, Haliah², Nirwana³

^{1,2,3} Hasanuddin University, Indonesia

*Corresponding Author:

Email: yusfitsabita@gmail.com

Abstract.

This study aims to determine the use of BOS funds in high school during the pandemic in Palopo City. The variable of this research is the use of BOS funds for senior high schools in Palopo City by trying to analyze the use of BOS Funds during the pandemic based on the 12 components of the use of BOS Funds in accordance with Permendikbud Number 6 of 2021 concerning Technical Guidelines for the Management of School Operational Assistance Funds. The population of this research is high school in Palopo City, while the sampling in this study uses purposive sampling technique. The sample in this study amounted to 4 (four) senior high schools in Palopo City. The data was collected by using observation, interview, and documentation techniques, the research method used descriptive qualitative. The results showed that: The use of high school BOS funds in Palopo City during the pandemic was in accordance with Permendikbud Number 6 of 2021, there was no use that was not in accordance with existing regulations. The usage that experienced the largest growth was for Honor Payments, while the usage that experienced the largest decline was for the Implementation of Learning and Extracurricular Activities.

Keywords: BOS Funds and Pandemic Covid-19.

I. INTRODUCTION

Every citizen is obliged to attend basic education and the government is obliged to pay for this mandatory educational for every citizen. This is regulated in the 1945 Constitution Article 31 Paragraph 2 concerning Education and Culture. Education is seen as a tool to improve the quality of human resources of a nation.

According to Law Number 20 of 2003 concerning the National Education System Article 3 namely:

National Education has the function of developing abilities and forming dignified national character and civilization in the framework of educating the life of the nation, aiming to develop the potential of students to become human beings who believe the God, have noble character, are healthy, knowledgeable, capable, creative, independent and forming the democratic and responsible citizens.

"Education can support the quality of human resources, only if the education has a quality system that is relevant to development." (Solikhatun, 2016:2). Based on this statement, improving the quality of education is a program and policy that must be implemented optimally. Improving the quality of education is closely related to the costs incurred for the education process in schools. Educational operational costs are a very important component of instrumental inputs regarding the educational implementation. "The role of educational operation costs has an influence on educational output. This means that higher operational costs of education on average could result in better educational output. (Imad & Herdiawan, 2019: 153). Several efforts have been made by the government to improve the quality of education in schools, one of which is the procurement of the School Operational Assistance Fund (BOS) for registered schools. The BOS program is an implementation of Law Number 20 of 2003 concerning the National Education System. BOS is state finance originating from APBN funds as free school assistance implemented by the government since the reign of Mr. Susilo Bambang Yudhoyono which is then still being implemented today and had become a policy regulation issued in order to facilitate the illiteracy completion. The BOS implementation program was not necessarily carried out based on needs and purposes. For this reason, the government publishes a technical manual for the management of the BOS Fund annually. The technical manual clearly states the

rules for implementing the BOS program, starting from the basis for implementing the BOS program, BOS objectives, BOS targets, implementation of the BOS program, procedures for implementing BOS, components that can be funded by BOS funds, restrictions on their use, monitoring and school accountability reports, including the formats for BOS activities as well as the service and handling of public complaints regarding the implementation of the BOS program in schools. One of the factors that influenced the success of the BOS program was the management of funds and all resources in the BOS program. With good management, it will be able to help achieve the BOS program goals effectively and efficiently. Good management of the BOS Fund is a school's success in managing the BOS Fund through a systematic collaborative process starting from planning, implementation, to evaluation.

According to the Minister of Education and Culture Regulation Number 8 of 2020 concerning Technical Guidelines for Managing School Operational Assistance Funds Article 3, namely:

The use of BOS funds is based on the following principles: (1) Flexibility, namely the use of BOS funds is managed according to school needs, (2) Effectiveness, namely the use of BOS funds is sought to provide results, influence, and effectiveness to achieve educational goals in schools, (3) Efficiency namely the use of BOS funds is sought to improve the quality of student learning at a minimum cost with optimal results, (4) Accountability, namely the use of BOS funds can be accounted for as a whole based on logical considerations in accordance with laws and regulations, and (5) Transparency, namely the use of BOS funds managed openly and accommodate the aspirations of stakeholders in accordance with the needs of the school.

The emergence of the Covid-19 pandemic caused a new lifestyle order globally. This pandemic has not only affected health, but also all sectors, including the economic sector, tourism, and the education sector. One of the efforts that have been made by the government to prevent and overcome the spread and transmission at the education level is distance learning (online). Quoting the statement of the Indonesian minister of education and culture to Kemendikbud.go.id that the principle of education policy during the Covid-19 pandemic was to prioritize the health and safety of students, educators, education staff, families and communities, and to consider the growth and development of students and psychosocial conditions in efforts to fulfill education services during the co-19 pandemic. The Covid-19 pandemic suddenly required elements of education to carry out and maintain remote (online) learning. Distance learning is carried out online or not face-to-face in class. However, in practice there are many obstacles that must be faced by teachers and students, especially the problem of unstable internet networks, internet quota or data packages that have run out, or other problems such as not having gadgets to support distance learning.

Seeing these problems, the Ministry of Education and Culture through the delivery of the minister of education provided flexibility in the use of BOS funds in the midst of the Covid-19 pandemic. The head of the Ministry of Education and Culture's cooperation and public relations bureau, Evi Mulyani (2020), said that the Ministry of Education and Culture has issued Regulation of the Minister of Education and Culture (Permendikbud) Number 19 of 2020 regarding flexibility in the use of BOS funds. Because distance learning was carried out during the Covid-19 pandemic utilizing internet technology, teachers and students could use BOS funds to support learning, for example to purchase credit or internet packages, and other paid education services. This problem also occurs in the city of Palopo. There are many distance learning obstacles that have been faced by teachers and students since the Palopo City. Education Office issued a circular letter regarding the implementation of distance learning since July 28 2020. Head of the Palopo City Office Asnita Darwis (2020) said that the circular letter is a follow-up to the decision of the Indonesian Ministry of Education and the Mayor of Palopo's circular letter regarding the implementation of learning during the Covid-19 pandemic.

There are 30 high schools receiving regular BOS funds in Palopo City in 2021 with an allocation of Rp. 4,744,200,000. (Source: Channel BOS Information System). Absolutely, in implementing the use of the BOS Fund program in Palopo City, there were differences in priority for use during the pre-pandemic period (face-to-face learning) and during the pandemic (distance/online learning). According to Permendikbud Number 3 of 2019, the use of BOS funds before the pandemic was used for school administration purposes, PPDB, purchasing or repairing facilities and infrastructure, for example repairing classrooms or buying damaged student benches or desks. Meanwhile, according to Permendikbud Number 6 of 2021, during the pandemic, BOS funds were used to provide digital textbooks, purchase internet quota or student and teacher data packages, purchase disinfectant fluids, and other online learning support. The policy of flexibility existence in using BOS Funds during the Covid-19 pandemic was also one of the benchmarks for high schools in the city of Palopo using BOS Funds for distance learning purposes (online) so that researchers were interested in researching this phenomenon.

II. METHODS

The research type used in this research is qualitative research. This research will be conducted at Palopo City High School as a research subject. The sample was selected by purposive sampling technique. Purposive sampling technique is a sampling technique with certain considerations. Data collection techniques that will be used to obtain data from research subjects are interviews, observation and documentation. The documentation needed in this study is data on reports on the use of BOS funds for senior high schools in Palopo City. The data analysis used is descriptive qualitative analysis.

III. RESULT AND DISCUSSION

The high school BOS funds use in Palopo City during the pandemic was in accordance with Permendikbud Number 6 of 2021 concerning Technical Guidelines for the Use of BOS Funds. Data on the growth in BOS High School Funds use in Palopo City in 2021 said that there are two components that are experiencing growth, the first component is contract teacher payments during the pandemic, this activity included buying quotas and paying honorariums for honorary workers. The second component is the maintenance of school facilities and infrastructure. There were ten components that experienced a decline, the first component was for the Learning and Extracurricular Implementation Activities. This was due to learning activities being carried out online and the absence of extracurricular activities during the pandemic. The second component is for Library Development due to the lack of library service operations and the lack of provision of primary textbooks, companion textbooks, non-text books, digital books during online learning for teacher and student.

The next component is for New Students Administration due to PPDB activities being carried out online so that duplication of forms, publications, announcements of acceptance of new students, activities to introduce the school environment are all carried out online. The Power and Service Subscription Component has also decreased due to online learning and work from home resulting the lack of activities carried out in schools that use power and services. The component that experienced a further decline was the Implementation of School Activities Administration, this was due to reduced costs in the context of routine school management and operations during online learning. Purchases of learning multimedia tools have also decreased. The next component is the Implementation of Skills Competency Improvement Activities, due to the PSG activities being carried out work from home and the lack of skill competency test activities and vocational certification of students during the pandemic. The last component that experienced a decline was the Implementation of Activities to Support Graduate Absorption.

IV. CONCLUSION AND RECOMMENDATION

Conclusion

Based on the research and discussion results described in the previous chapter, it can be concluded that the components for using the School Operational Assistance Fund (BOS) are based on the Minister of Education and Culture Regulation Number 6 of 2021 in the form of accepting new students, developing libraries, implementing learning and extracurricular activities, implementation of learning assessment and evaluation activities, implementation of school activity administration, professional development of teachers and educational staff, financing of subscriptions for resources and services, maintenance of school facilities and infrastructure, provision of learning multimedia tools, organizing activities to increase competency skills, organizing activities to support graduate absorption, and / or the payment of honorarium at the Palopo City High School is appropriate.

Recommendation

Based on the results of the research and discussion that has been described in the previous chapter, the following are some recommendations that can be considered by several parties, namely as follows:

1) For School

It is expected that in reporting the use of BOS Funds, the Principal, BOS Treasurer, School Committee and teachers should be able to coordinate properly so that the preparation of reports can run correctly, smoothly and on time.

2) For Further Researcher

It is expected that future research will be able to dig deeper into the use of BOS funds based on 12 usage components other than those examined in this study.

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