



## Principal/Madrasah Management in the Financial Management System

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### Abstrak

Manajemen merupakan salah satu unsur yang utama dalam keberhasilan suatu kegiatan, tidak terkecuali dalam bidang Pendidikan. Bantuan Operasional Siswa (BOS) menjadi salah satu bagian dari sekolah untuk dikelola secara optimal untuk memperoleh tujuan Bersama secara maksimal. Tulisan ini bertujuan menganalisa penerapan manajemen keuangan Pendidikan khususnya dalam BOS. Jenis penelitian yang digunakan termasuk penelitian kualitatif deskriptif dengan pendekatan etnografi. Hasil penelitian menggambarkan bahwa dalam pelaksanaan pengelolaan keuangan pendidikan sekolah, khususnya pengelolaan dana BOS dilaksanakan dengan beberapa tahapan diantaranya perencanaan yang melibatkan berbagai unsur pemangku kepentingan, pelaksanaan, pengawasan dan evaluasi.

**Kata Kunci:** *Manajemen, Kepala Sekolah, Pengelolaan Keuangan.*

### Abstract

Management is one of the main elements in the success of an activity, there is no field in the field of Education. Student Operational Assistance (BOS) is one part of the school to be managed optimally to obtain maximum common goals. This paper aims to implement the application of financial management in education, especially in BOS. The type of research used includes descriptive qualitative research with an ethnographic approach. The results of the study illustrate that in the implementation of school financial management, especially the management of BOS funds, it is carried out in several stages of planning involving various stakeholders, implementation, monitoring and evaluation.

**Keywords:** *Management, Principal, Financial Management.*

### INTRODUCTION

Improving the quality of education is not an easy task because it is not only related to technical problems, but includes various very complicated and complex issues, both related to planning, funding, as well as the efficiency and effectiveness of the implementation of the school system.

In law number 20 of 2003 concerning the national education system, it is stated that educational resources are supporters and supports for the implementation of education in the form of energy, funds, facilities and infrastructure that are available or held and utilized by families, communities, students and the government, both alone or together. School financial management needs to pay attention to a number of principles. Among them are the principles of justice, efficiency, transparency and public accountability (Nur Rahmah, 2016).

Article 34 paragraph 2 states that the Government and local governments guarantee the implementation of compulsory education at the minimum level of basic education without charging fees, while in paragraph 3 it states that compulsory education is the responsibility of the state organized by government educational institutions, local governments, and the community 2016 BOS funds. The consequence of the mandate of the law is that the Government and Regional Governments are obliged to provide educational services for all students at the basic education level (SD and SMP) as well as other equal educational units (Subkhi Widyatmoko and S. Suyatmini, 2017). The problem of expanding opportunities (access) is a real impact in giving a place to democratic education (education for all) as our national education is always faced with quality and quantity problems. Quality problems are driven by quantity thinking, especially during the economic crisis where the family's economic support capacity is getting weaker, resulting in many school-aged people unable to continue their studies, increasing dropouts. We can understand the

weakening ability to go to school as a result of the prolonged economic crisis because the structure of spending is mostly for primary life.

In early July 2005 (at that time the Director General was Prof. Suyanto, Ph.D.), BOS was launched. Initially, BOS funds were budgeted at the center and managed by the center. The process went smoothly even though there were still violations and irregularities that were carried out in several schools. The teaching-learning process can run normally. The mechanism for managing BOS funds has changed starting in 2011 with the consideration of balancing the budget posture in accordance with the principle of decentralization of money follow function. BOS funds are also included in regional management, so the BOS budget is included as regional expenditure. This new rule is indeed a bit complicated, the procedure is longer because the bureaucracy is so multilevel. With this new system, BOS funds are managed by three ministries, namely the Ministry of Finance which is responsible for budget distribution to local governments, the Ministry of Home Affairs is responsible for the management and accountability of budget use, and the Ministry of Education is responsible for the allocation/use of the budget. A major change occurred in 2020, where BOS funds were channeled directly from the Ministry of Finance to schools. Of course, this is an extraordinary breakthrough made by the government because it clearly cuts the bureaucracy that was previously very complicated. Hopefully with this new mechanism, there will be no more obstacles in distributing BOS funds to schools( *Majalah JendelaSejarah Dan Peran BOS Bagi Pendidikan Indonesia*, 2021)

Principal leadership is a very important component, because the principal plays a role in the school management system, directing the input, process and output of education in schools. The principal is responsible for the success of education by carrying out school administration with all its substance, besides that the principal is responsible for the quality of existing resources so that they are able to carry out tasks in accordance with their respective duties and functions( *Siti Julaiha*, 2019).

Principal management is needed to foster and develop good cooperative relationships between schools and the community in order to create effective and efficient schools. Cooperation can be done by empowering community participation or school committees, so as to improve the quality of education.

## **RESEARCH METHODOLOGY**

This type of research is descriptive qualitative research, which is a study that uses descriptive data in the form of data quotes, pictures of written or spoken words from a person or event being observed. Qualitative research has two main objectives, namely to describe and reveal and the second goal is to describe and explain (Sandu Siyoto, Dkk, 2013). The approach used in this research is an ethnographic approach. Qualitative research methods are often called naturalistic research methods because the research is carried out in natural conditions (natural settings), also called ethnographic methods ( *Surahman dkk*, 2016).

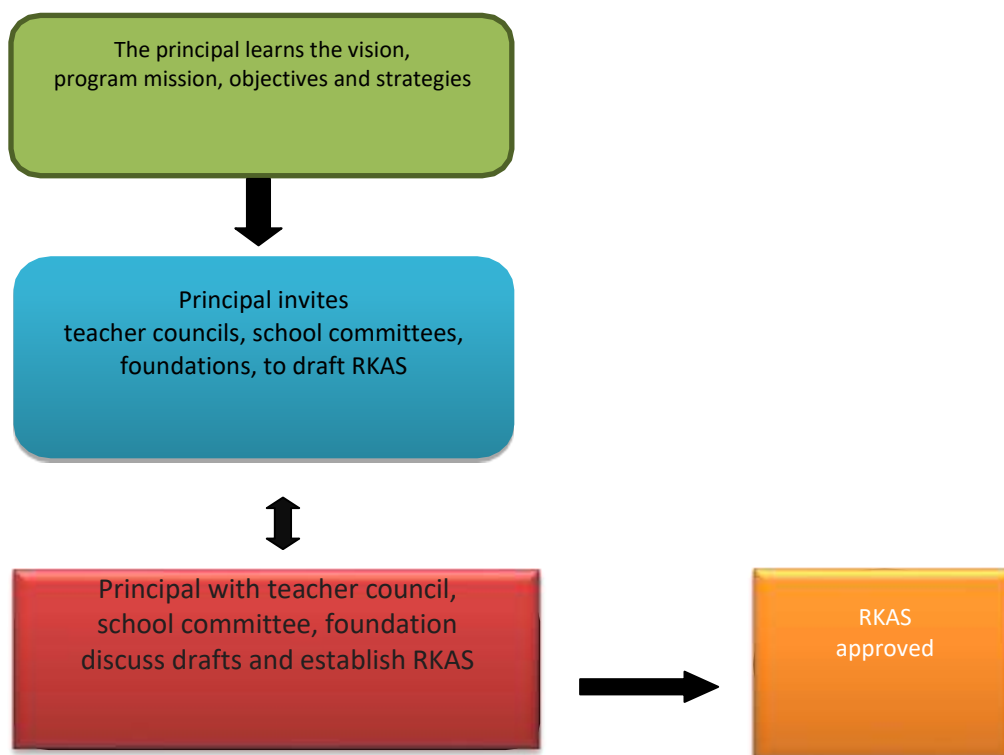
## **RESEARCH RESULTS AND DISCUSSION**

### **1. Financial Planning**

Planning is the first step in identifying all organizational needs. Planning determines what, where, when and how to do it. In planning the budget for education financing activities, school principals have the obligation to mobilize sources of education funding and to prepare a School Budget and Revenue and Expenditure Plan (RAPBS) ( *Nur Komariah*, 2018).

Financing planning is a process that starts from setting goals, determining strategies for achieving these goals as a whole. Siswanto (2012) suggests that the stages of planning activities include: 1) forecasting, 2) establishing objectives, 3) programming, 4) scheduling, 5) budgeting, 6) developing procedures, 7) establishing and interpreting policies ( *inul Fitri, Murniati, and Bahrin*, 2019).

School financial planning is planning sources of funds to support educational activities and the achievement of educational goals in schools by collecting a number of resources directed at achieving a goal related to the budget as an elaboration of a plan in the form of a proposal for each component of the activity. For more details can be seen in Figure 1. School Planning System.



**Figure 1. School Financial Planning System**

In planning the use of BOS funds, the principal must first adjust to the overall school development plan, both short-term and long-term development (Afrilliana Fitri, 2020). The planning process started with a joint meeting held by the principal by inviting the teacher council, school committee, educators and education staff as well as from the foundation, namely the head of the Muhammadiyah branch at the end of the land which was held at the end of the school year to find out what was needed and would be done. held in the new school year. The results of the meeting will form a proposal for needs or better known as RKAS (School Activity Budget Plan) which contains a budget plan for the needs of educators and education.

The principal and the school treasurer prepare a budget based on the results of the meeting. In the preparation of finances can not be separated from the existing obstacles, as for the obstacles faced, namely the need for more and more but the available funds are limited. So to deal with these obstacles the principal uses a priority scale. If the need is very urgent, then the need will be prioritized. Budget planning allows school management to plan learning activities within a certain time frame to produce healthy finances. With the existence of financial budgeting, financial decisions will emerge from the memory of policy makers. And can be a liaison between residents and other stakeholders (Muna Aziza Muhtar, Taufik Bk, and H. Akil, 2021).

## 2. Financial Implementation

Financial implementation is an activity based on a plan that has been made and the possibility of adjustments if needed. Implementation in financial management is divided into the process of managing receipts and expenditures. The financial implementation process in terms of revenue, school financial sources come from foundations and the government, namely School Operational Assistance (BOS) funds and free education funds. Apart from these two financial sources, the school does not receive any money from the community. In its implementation, the management of BOS funds must be guided by the Technical Guidebook for the Use of BOS funds issued by the Ministry of Education and Culture as the technical ministry responsible for the implementation and management of the BOS program (Ayu Okvita, 2019).

The procedure for managing financial receipts is carried out directly by the treasurer with a one-door system. The form of bookkeeping on school financial receipts is also divided into two, namely the general cash book and the daily cash book. The allocation of financial resources is also divided into two, consisting of 70% for student activities and 30% for HR activities (human resources). Because it uses a one-door system, the handling of school financial bookkeeping is handled by the school treasurer and known by the principal.

The management process in terms of expenditure is carried out according to the cost requirements for each program. All costs incurred must be in accordance with the school program, and in each school program there is a responsible party. The parties in charge of the activities are the deputy principals, namely the vice principal for student affairs, vice principal for facilities and infrastructure, vice principal for curriculum and vice principal for public relations (public relations) and head of administration. Controlling school expenditures always refers to the needs listed in the school budget activity plan. The main obstacles in the implementation of school finances are limited funds and changes in the price of goods which are increasing, so that to overcome these problems a priority scale of the most urgent needs is used. The implementation of school finances is only handled by the principal and treasurer who is accountable to the foundation.

### **3. Financial Supervision and Accountability**

Supervision and accountability of school finances can be seen in the evaluation, form of accountability and involvement of external supervisors. Evaluation is carried out in the form of checking the implementation of each school program quarterly or every six months, which is carried out by foundations and school principals. From the results of the evaluation, follow-up is then carried out to minimize needs that are not too important and make the funds spent more efficient.

The principal plays a very important role in evaluating each activity by providing an understanding to each person in charge of the activity regarding the expenditures being financed, monitoring, and guiding. Apart from internal, there are also external evaluators, namely from the education and culture department. By checking the physical evidence of expenditures listed on the reports contained in receipts or proof of purchases of goods made at the end of the fiscal year.

School financial accountability is accountable to the ministry of national education in the form of a report document prepared by the principal and school treasurer. After being reported, the follow-up of the responsibility is to revise the report by following up on activities that have not been carried out. The form of transparency can be seen in the evaluation by the principal and monitoring by the foundation.

### **4. BOS Fund Management**

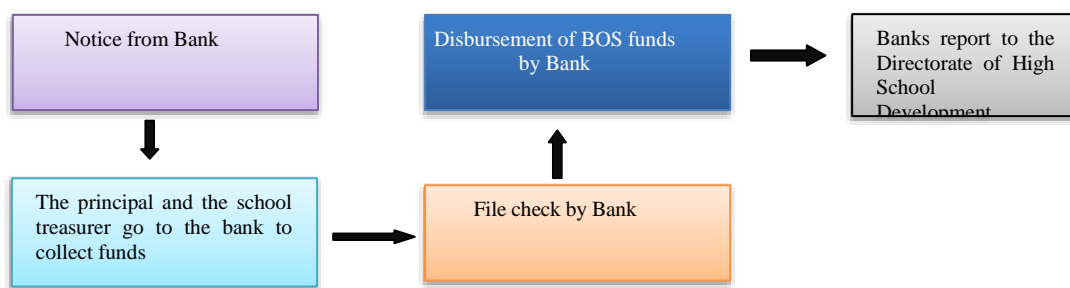
#### **4.1 BOS Fund Planning**

Planning or planning as said by Luther M. Gulick: "Planning that is working out broad outline the things that need to be done and the methods for doing them to accomplish the purpose set for enterprise" (Saukani, Junaidi H. Matsum, and Nuraini Asriati, 2014) BOS fund management planning begins with the preparation of the School Budget Activity Plan (RKAS) and the preparation of the BOS fund proposal or the BOS Budget Plan (RAB). The RKAS is prepared based on technical guidelines (juknis), and the sources of funds are grouped in the school budget activity plan including BOS funds included in the RKAS in the form of a BOS fund proposal document or BOS RAB. Each budget preparation, especially the preparation of the BOS fund budget plan, is carried out through meetings involving the teacher council, school treasurer, vice principal, school principal to obtain BOS funds, student data and poor student data are required. Based on the data above, the authors conclude that BOS fund planning is carried out by compiling RKAS and RAB BOS involving the teacher council, school treasurer, deputy principal, principal, school committee and foundation. Management of BOS funds in the planning aspect still needs to be improved, especially in administrative completeness regarding student data that must be inputted into the dapodik application.

#### **4.2 Implementation of BOS Fund Management**

The implementation of BOS fund management in schools starts from the distribution of school BOS funds, collection of funds, use of BOS funds, spending with BOS funds, bookkeeping of BOS funds, and taxation related to the management of BOS funds.

The distribution of BOS funds is carried out at the beginning of each quarter and the collection of BOS funds is carried out at the end of the month by the principal and treasurer. However, the withdrawal of funds is often hampered due to the long disbursement of BOS funds, causing uncertainty in the withdrawal of BOS funds. The use of BOS funds received is used for teaching and learning activities and school development. However, the BOS funds received were not sufficient to meet the school's needs. For more details regarding the disbursement of BOS funds, see the picture.



**Figure 2. Disbursement of Boss Funds**

Based on the picture above, it can be seen that the disbursement of BOS funds is carried out by the principal together with the school treasurer by completing the requirements for disbursement of funds, namely a decree for the appointment of the principal, a decree for the appointment of a school treasurer, a school establishment certificate or a valid school operational permit, ID card or Principal's driver's license, ID card or school treasurer's license.

#### **4.3 Monitoring and Evaluation of BOS Funds**

Evaluation is a process of comparison and measurement of the final results of the work that are stated to be achieved with the results that should be achieved. The supervision of BOS funds is carried out by forming a supervisory team for the management of BOS funds from the foundation. In addition to foundations, related agencies, namely the education and culture office, also supervise the management of BOS funds in schools. School committees and foundations as internal supervisors supervise the implementation of BOS fund management in accordance with the BOS Monitoring plan carried out by the education office, namely during the current period of BOS fund management. Supervision is carried out on aspects of planning and budget expenditures. The result of this supervision is that the supervisor revises and corrects the activity budget.

#### **CONCLUSION**

The education financial management system can be seen from the implementation of financial management functions in financial management in schools starting from planning, implementing, supervising and accounting for school finances that are running well in accordance with the principles of education financial management. Management of BOS funds that have been carried out in schools is (1) planning which includes: preparation of RKAS and RAB BOS, (2) implementation which includes: distribution of BOS funds, collection of BOS funds, use of BOS funds, expenditures with BOS funds, bookkeeping of BOS funds and taxation related to the management of BOS funds, (3) Supervision and evaluation which includes: implementation of supervision by internal and external parties and evaluation by school principals and school committees and foundations, (4) Reporting which includes: reporting on the use of BOS funds and publication of the use of BOS funds.

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