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## BOS Fund Management Strategy in Optimizing the Learning Media at Public Elementary School

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**Abstract:** This study aims to analyze the strategy of managing school operational assistance (BOS) in optimizing learning media at SDN 173330 Sibuntuon, Lintongnihuta District. Data collection techniques were carried out using observation techniques, documentation and in-depth interviews. Data analysis techniques were carried out by reducing data, displaying data, and drawing conclusions. This study used triangulation of sources and techniques and theories to find the validity of the data. The results of the study at SD Negeri 173330 Sibuntuon showed that: 1) the strategy of managing BOS in optimizing learning media was carried out with the stages of budget planning (bugging), budget procurement, budget allocation (allocating), budget use by prioritizing media, materials and learning tools, making bookkeeping (accounting), supervision and accountability that follows the BOS technical guidelines; 2) The problems of BOS management strategy are: a) teachers do not want to actively participate in the process of making RKAS, b) learning media that are no longer functioning when the budget year is running, c) lack of teacher understanding of the Technical Instructions for the use of BOS funds, d) some teachers cannot operate learning media, e) the ability of employees to repair damaged learning media. 3) Efforts to overcome the problems of BOS management are a) communication between teachers and the BOS treasurer, b) managing finances, prioritizing the most important learning media that will be used soon, c) the library adds reading materials, d) providing guidance to teachers on how to use learning media.

**Keywords:** BOS management; Learning media; Public elementary schools

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### Introduction

School is a place for the teaching and learning process to take place carried out by teachers and students. In school, students' characters and personalities will be formed. In general, the purpose of school is to teach children to become children who are able to advance the nation. School is actually an institution designed for teaching students under the supervision of teachers. Students can be said to be advanced or not seen through the educational process at school.

The quality of the school is supported by the educational process. Therefore, the quality of a school needs to be considered in order to create a safe and conducive teaching and learning process.

Meanwhile, Maisaroh (2019) explains that basic education has two functions, namely developing students' abilities and providing a strong foundation for education at the junior high school level and subsequent levels. Furthermore, substantially the objectives of elementary school education

must be guided by national education objectives. To achieve the goals that have been set, supporting resources are needed to implement them. One of them is funding which is a very important part of education management. This source of funding is very important in managing education. Funds or budgets are a very crucial study in education management.

In addition, Crow and Crow in Suharno (2018) said that education cannot only be seen as a means to prepare for life in the future, but also for the present life experienced by individuals in their development towards a more mature thinking process. Thus, one of the efforts that can be made to advance education is to innovate learning so that the objectives of the curriculum are achieved optimally.

To advance learning innovation, the government is obliged to provide educational services and finance the implementation of educational programs for students at the public elementary school level. In order to implement this innovation and support the achievement of the Nine-Year Compulsory Basic Education completion program, the government provides funds commonly referred to as School Operational Assistance or BOS.

The management of BOS funds cannot be separated from the role of the principal in terms of how the principal manages the allocation of funding for school operations. In relation to the management of BOS funds, Haji Son (2020) explained that the BOS funds used by schools must be adjusted to the technical instructions used. The strategy for use and what the school uses must be in accordance with the BOS technical guidelines. The goal is to avoid misunderstandings between the principal, teachers, school committee and the community. Therefore, the principal must be careful in using BOS funds. The use of BOS funds must go through an agreement and joint decision between the BOS Management Team, the teacher council and the school committee. The results of the agreement must be based on the priority scale of school needs, especially to help accelerate

the fulfillment of standard school services.

BOS funds should really be directed to school operations that support the smooth running of the learning process, because if the BOS is not managed optimally, it will result in the failure to achieve 9-year compulsory education as one of the National Education Department's Strategic Plans. To achieve the expected goals, a school organization must have a high role in utilizing BOS funds. One of the allocations for the use of BOS funds is to finance non-personnel operations for educational units that aim to facilitate the implementation of the teaching and learning process in schools.

Based on initial observations, the management of BOS Funds for SD 173330 Sibuntuon, Lintongnihuta District, is allocated for operational costs in the learning process. The problems faced by SD Negeri 173330 Sibuntuon in the learning process are the lack of learning resources such as books, teaching aids, and media, less than optimal maintenance of learning media, and less than optimal utilization of learning media. In the school, there are still some teachers who do not utilize learning media to support the learning process because teachers cannot operate the media that has been provided, so students are less interested in participating in the learning process.

Complete learning media will have a great influence on the success of the educational process. However, what is more important is not just being available in full, but must be accompanied by good management. This proves that the role of learning media management has a great influence on achieving an effective and efficient learning process so that educational goals are achieved. Therefore, this study discusses the strategy of managing elementary BOS in optimizing learning media at SD Negeri 173330 Sibuntuon, Lintongnihuta District, Humbang Hasundutan Regency. This study aims to determine: 1) the strategy of managing BOS in optimizing learning media at SD N. 173330 Sibuntuon, Lintongnihuta District, Humbang Hasundutan Regency; 2) problems of

managing BOS in optimizing learning media at SD N. 173330 Sibuntuon, Lintongnihuta District, Humbang Hasundutan Regency; 3) The results achieved by the school in overcoming the problems of managing BOS in optimizing learning media at SD N. 173330 Sibuntuon, Lintongnihuta District, Humbang Hasundutan Regency.

## Literature Review

As a reference in the use of BOS funds, the school must first create a School Activity Budget Plan (RKAS) to facilitate its application. BOS funds provided by the government are used to meet non-personal operational needs related to student needs and the development of the quality of educational and teaching staff (Jejen Musfah, 2018).

Schools as the main organizers of education have an important role in realizing quality education. Thus, every component in the school must be optimally empowered to achieve this quality. The principal, teachers, students, education staff and other components are the main foundations in achieving school quality, but how these main components are managed is something that cannot be ignored in the process (Cucun Sunaengsih, 2017).

Through management activities, the funding needs of school activities can be planned and used to finance the implementation of school programs effectively and efficiently. To achieve this goal, a principal's policy is needed in exploring sources of funds, placing a treasurer who masters bookkeeping and financial accountability and utilizing it properly in accordance with applicable laws and regulations.

In relation to the above opinion, in the Regulation of the Minister of Education and Culture of the Republic of Indonesia No. 19 of 2020 concerning amendments to the regulation of the Minister of Education and Culture Number 8 of 2020 concerning technical instructions for regular BOS, it is explained that "School Operational Assistance (BOS) is a government program which is

basically the provision of non-personnel operational cost funds for basic education units as implementers of compulsory education programs". From this understanding, it can be concluded that BOS funds are assistance provided by the government to an educational institution or school to help create smooth implementation of teaching and learning activities that are arranged in a work plan along with its implementing regulations.

Meanwhile, Hadiyanto, et al (2019) explained that the use of BOS funds has a general purpose to: 1) help finance school operations and non-personnel costs; 2) ease the burden of school operational costs for students in schools organized by the community; 3) improve the quality of the learning process in schools. While the specific purpose of BOS is to exempt students from levies from underprivileged families.

BOS funds should really be directed to school operations that support the smooth running of the learning process, because if the BOS funds are not managed optimally, it will result in the failure to achieve 9 years of compulsory education as one of the National Education Department's Strategic Plans. To achieve that goal, an organization or school must have a high role in utilizing BOS funds. One of the allocations for the use of BOS funds is to finance non-personnel operations for educational units to facilitate the implementation of the teaching and learning process.

The success of the BOS program can be seen from the good and maximum management of BOS funds. This study tries to see the management of BOS through management procedures that are in accordance with the BOS technical instructions from the government. Furthermore, the allocation of the use of BOS funds must also be managed in accordance with the BOS fund financing procedures listed in the technical instructions for using BOS. If the management and use procedures for BOS funds are in accordance with the BOS technical instructions, the objectives of the BOS program will be achieved and if schools

are able to manage BOS funds optimally, it is hoped that it can have an impact on the quality of teachers, facilities, school infrastructure and facilities to become better.

Learning media is a tool or means or intermediary used in the interaction process that takes place between teachers and students to encourage the teaching and learning process that aims to acquire knowledge, skills and strengthen what is learned and help to achieve quality learning goals. In addition, according to Puspitarini (2019) learning media that is used appropriately in the learning process will be a more effective and efficient supporting tool in achieving learning goals. In addition, learning media will also increase student learning motivation.

Meanwhile, Hamalik in Puspitarini (2019) explains that learning is a combination of human elements, materials, facilities, equipment, and procedures that influence each other in achieving learning goals. In this case, human elements in learning include students, teachers, education personnel, and so on. Material elements in learning include books, whiteboards, and so on. Elements of facilities and equipment include classrooms, laboratories, and so on. While procedural elements include learning schedules, learning methods and so on.

In relation to the above opinion, Putri (2020) explains that learning media is anything that can be used to convey learning messages from the sender to the recipient and can generate understanding and interest in learning, so that the learning process can run effectively and efficiently in learning, achieving educational goals.

Learning in the learning environment must be adjusted to the developmental stage of the students. The condition of elementary school-aged children is generally at a stage of mental development that operates concretely. Therefore, in elementary school learning, teachers should provide real learning conditions. To create real learning conditions, a teacher must prepare learning media. Learning media is anything that can be used to convey messages so that it can stimulate

students' feelings, thoughts, desires, and attention and encourage the learning process (Puspitarini, 2019). Learning media is expected to help students receive learning materials more quickly and attract students' motivation to learn.

## Method

The research approach is qualitative research. This research produces descriptive data in the form of speech, writing and behavior of the observed research object with the expectation of in-depth descriptions of the speech, writing and behavior of the observed object. The research method used in this research is an interactive method. The interactive method used is an in-depth study using direct data collection techniques from people in the natural environment.

This research was conducted at SD Negeri 173330 Sibuntuon, Lintongnihuta District, Humbang Hasundutan Regency. The subjects of this research are people who will provide information and data needed in the research process. In this case, the subjects of the research are the principal, school treasurer and teachers at SD N. 173330 Sibuntuon. The data collection technique for this research uses data in the form of observation, interviews and documentation. Data analysis techniques are carried out interactively and continuously with stages, namely 1) Data reduction (Data Reduction), 2) Data presentation (Data Display), 3) Conclusion (Conclusion Drawing/ Verifying).

The validity test of this research data uses triangulation techniques which are carried out by testing the credibility of the data which is carried out by checking the data obtained by interviewing from data sources after which it is re-checked with observation and documentation. This research was conducted from January 2020 to June 2021.

## Results

Results are something that has been achieved. Likewise, the results of efforts to manage BOS in optimizing learning media at SD Negeri 173330 Sibuntuon, Lintongnihuta District, Humbang Hasundutan Regency.

Based on the results of observations and interviews conducted with the principal, BOS treasurer, library section and teachers of SD N. 173330 Sibuntuon, it is known that the expected results from the management of BOS funds for SD 173330 Sibuntuon are still very lacking. This is due to the allocation of funds for honorary teacher salaries of 30% of BOS funds in accordance with the indicators that have been determined in the technical manual of BOS funds. BOS is a financial assistance provided by the government to an educational institution or school to help create optimal teaching and learning activities and is arranged in a work plan along with its implementation regulations. With the presence of BOS, it is hoped that it can make education at SD N. 173330 Sibuntuon a success in accordance with the goals and ideals of Indonesia.

Efforts taken by the school in optimizing learning media are by discussing with the school's teacher council to make an agreement on the use of the BOS budget carefully. Furthermore, recording school financial expenditures and income in the cash book and making an LPJ for each school activity by discussing school fund expenditures and income. Finally, prioritizing the most important things such as learning media tools and materials and adding reading materials to the school library in order to maximize the achievement of learning goals at school.

## Discussion

### **School Management and Operational Assistance Strategy in Optimizing Learning Media at Public Elementary School 173330 Sibuntuon, Lintongnihuta District, Humbang Hasundutan Regency**

Findings in the field show that the School Operational Assistance management strategy in optimizing learning media at SD 173330 Sibuntuon has been proven to have been implemented according to the desired objectives, where this program can help learning media for students to make it easier to understand learning.

The strategy implemented by SD 173330

Sibuntuon in managing BOS funds is to plan in advance and collaborate with the BOS treasurer so that the annual BOS budget activity plan runs well and must collaborate with the teacher council to provide support from the school in managing BOS funds.

Management is basically divided into 4 stages, namely Budget planning, budget procurement, budget allocation and use of BOS funds. Based on the results of the study, SD 173330 has carried out these stages with the following explanation:

#### *Budget Planning*

Field findings show that BOS fund planning is carried out by the principal, BOS treasurer and teacher council at the school. The matters discussed in the BOS program planning include purchasing learning media, determining targets to be purchased, and creating a schedule for implementing learning media procurement activities. BOS program planning carried out by the principal together with the school's BOS management team consists of two main activities, namely identifying school needs and preparing the School Revenue and Expenditure Budget Plan (RAPBS). The planning carried out by SD Negeri 173330 Sibuntuon has been going well. Budget planning has been determined by the school in advance to support educational activities and to achieve the school's educational goals (Siti, 2019).

#### *Budget Procurement*

The budget procurement at SD N. 173330 Sibuntuon has been determined from the beginning of the planning. The school plans to purchase books, LKS, newspapers, library maintenance, purchase practical tools, wifi internet subscriptions, and for computer, laptop and LCD maintenance. However, the budget for funds at SD 173330 Sibuntuon is still very lacking, because the salary costs for honorary teachers are 30%. Based on the results of this observation, it can be concluded that the budget procurement in the program for learning media is still very lacking because the financing of honorary salaries that must be set aside is 30% of the BOS funds (Musfah, 2018).

### *Budget allocation*

For budget allocation, SD 173330 Sibuntuon has allocated funds according to the indicators specified in the technical manual of BOS funds by meeting the 8 most important standards of BOS funds. The allocation of the BOS fund budget is used by the school for library development, for the purchase of consumables, payment of monthly wifi fees, purchase and maintenance of computer devices and also for the purchase and maintenance of educational equipment that supports curriculum objectives. Based on the results of the observations above, it can be seen that the allocation of the BOS budget must be in accordance with the BOS technical guidelines.

#### 1) Use of BOS funds

The government program is basically to provide operational costs for educational units, an activity or program is implemented according to plan and used for school equipment costs and honorary teacher salaries. This is in accordance with the previously planned budget.

#### 2) BOS fund bookkeeping

School financial expenditures and income are recorded in several books, namely the annual cash subsidiary book, general cash book, bank book and tax book. The recording is made as proof of accountability. The process of recording school finances includes storage and receipt activities, use and accountability. Based on the results of observations and interviews with the principal, school BOS treasurer and PKS teacher for facilities and infrastructure, it can be concluded that the school of SD Negeri 173330 Sibuntuon carries out honest, responsible, open, careful and correct recording by the treasurer. Every receipt of money must be recorded by the treasurer in a general cash book and a subsidiary cash book according to the type of receipt. The school must also submit RKAS and LPJ activities every year in the form of a report. In this case, the supervisor of BOS funds within the school is the principal, while from outside the school the supervisor is the BPK together with

Bawasda.

Based on the explanation above, it can be concluded that the preparation of the budget in the planning of the BOS fund program at SD 173330 Sibuntuon, Lintongnihuta District, Humbang Hasundutan Regency, without realizing it, actually pays attention to the preparation of planning through the APBS, planning that is in accordance with the circumstances, environmental changes and school needs and the preparation of a budget that has involved all components of the school.

### **Problems of School Operational Assistance Management Strategy at SD 173330 Sibuntuon, Lintongnihuta District, Humbang Hasundutan Regency.**

Activities that need to be considered in the use of school financial budgets, namely: 1) school financial control activities, and 2) school financial recording process activities. School financial control activities are an administrator's effort so that school financial procurement and use activities are directed appropriately at achieving school goals optimally thanks to responsible, open, honest, orderly, careful, creative, effective, and efficient actions. In this case, according to the results of interviews with the principal, BOS treasurer and PKS for facilities and infrastructure, the problems found are explained as follows:

- 1) Teachers who were not present when the RKAS was being prepared so that in the middle of the school year it turned out that there were still items that had not been budgeted.
- 2) Funding for materials, tools and facilities that are useful for achieving curriculum objectives is limited and has not been maximized because the distribution of BOS funds is 30% for honorary salaries. This makes funding for the library still very lacking, many books are incomplete even though the teacher's guide is maximized, but for reading materials it is still very lacking.
- 3) learning media that is no longer functioning when the budget year is underway,

- 4) lack of understanding of teachers regarding the technical guidelines for using BOS funds,
- 5) Some teachers are unable to operate learning media so that the availability of learning media in schools is not functioning optimally.
- 6) employee ability to repair damaged learning media.

The late delivery of BOS funds resulted in delays in salaries for honorary teachers, books, LKS, newspaper payments, as well as school supplies and procurement of learning media.

## Conclusion

Elementary School 173330 Sibuntuon, Lintongnihuta District, Humbang Hasundutan Regency, created a BOS fund management strategy in optimizing learning media by making a budget plan (Budgeting); implementing BOS fund procurement; making BOS fund allocation; BOS fund spending is used for the procurement of learning media by making a list of required items which are then proposed when making the RKAS by the principal, vice principal, and teachers; and making BOS fund bookkeeping.

The problems of the operational assistance management strategy faced by SD N. 173330 Sibuntuon, Lintongnihuta District, Humbang Hasundutan Regency are 1) The difference between the budget year and the BOS school year is calculated based on the budget (January-December). So that the change in the number of students in the school year from July 2020 to June 2021 until the following year, if the number of students increases, there will automatically be a shortage of BOS funds; 2) teachers who were absent when the RKAS was made so that in the middle of the school year there were still items that had not been budgeted; 3) Funding for materials, tools and facilities that are useful for achieving curriculum objectives is limited and has not been maximized because the distribution of BOS funds is 30% for honorary salaries. This makes funding for the library still very lacking, many books are incomplete even though the teacher's guide is

maximized, but for reading materials it is still very lacking; 4) Late delivery of BOS funds so that there are also delays for honorary teacher salaries, books, LKS, newspaper payments and for school supplies and for the procurement of learning media.

The results achieved by SD Negeri 173330 Sibuntuon, Lintongnihuta sub-district, Humbang Hasundutan district in overcoming the problems of School Operational Assistance are by establishing communication between teachers and the BOS treasurer; managing finances by prioritizing more important learning media and adding reading materials to the library

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