

**FINANCIAL MANAGEMENT POLICY (SCHOOL OPERATIONAL ASSISTANCE FUND) IN MAINTAINING THE QUALITY OF LEARNING AT SMP NEGERI 1 SIANTAR NARUMONDA DURING THE COVID-19 PANDEMIC**

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**ABSTRACT**

*This study aims to analyze the effectiveness of the School Operational Assistance (BOS) budgeting policy during the pandemic to maintain the quality of learning at SMP N 1 Siantar Narumonda. The head of the school has a significant role in making policies during a pandemic, especially budgeting costs to maintain the quality of learning. The method used in this study is a qualitative method with a descriptive approach. The data of this research was obtained by field observation, giving a questionnaire to the teachers, and learning the document at SMP N1 Siantar Narumonda. In 2021, the policy for managing School Operational Assistance (BOS) fund was adjusted to a ministerial regulation to be used for COVID-19 protection and learning. There were 38 budgeting plans in learning where 37 activities were carried out well and one activity was not carried out due to the pandemic. The results showed that 96.42% of respondents stated that the procedures for managing BOS funds at SMPN 1 Siantar Narumonda were in accordance with the BOS technical guidelines for 2021.*

*Keywords: The School Operational Assistance (BOS), Effectiveness, Pandemic*

**Introduction**

The COVID-19 pandemic will have a significant impact on all areas of life. The Significant effects of Covid 19 were the economic, education, health, and social fields. The exist cases in the economy field were decreasing income, limited employment opportunities, and increasing expenditure (Sayuti & Hidayati, 2020). In the field of education, it can be seen in the closing of educational institutions such as schools, learning from home (online), and decreasing skills (Sobana, 2020). Online learning creates a gap in the quality of urban and rural education.

Finance is a problem that often occurs in educational institutions, especially private educational institutions owned by foundations. The fund is the main problem in the management of education, this issue must be considered and need special attention by managers. The learning process in the classroom, comfortable teaching staff, adequate infrastructure, and the teaching and learning process will be hampered when the institution is unable to provide adequate funding (Hidayat et al., 2019)

The main consequence of every task and position of a leader is making decisions. The principal's role is significant in making policies during a pandemic, especially budgeting costs to maintain the quality of learning. It is implicitly seen that the success or failure of a leader in a school is not only seen from their ability to carry out operational activities but the most important thing will be seen from the ability to make decisions (decision making).

During the pandemic, the most common problem faced by educational institutions, namely equality at all levels of education and related to education financing, is still not as expected in reality. Finance in education is crucial in every component of education. The world of education is seen as the main topic in serving humans with various variations of learning, guidance, and training needed by students. Financial management at each education institution has differences from the financial management of state and private companies that have a profit or profit view, which is oriented to provide profit.

School financial management cannot be separated from management. Management comes from the word to manage which means to control, operate, or take care of. According to (Brigham and Houston 2019) in their book entitled "Fundamentals of Financial Management". Explains that Finance was defined by Webster's dictionary as "a system that includes the circulation of money, granting credit, making investments, and providing banking facilities" Educational financing includes increasing the exploration of funding sources for educational institutions and creating proper control over the financial resources of educational organizations (Makmur Syukri: 2020)

The School Operational Assistance Fund, known as the BOS Fund, is used to fund non-personnel expenditures for primary and secondary education units as implementers of the compulsory education program, and it may be possible to fund other activities in accordance with the provisions of the applicable laws and regulations.

Government Regulation No.32 of 2013 confirms that the standard of education financing is a criterion regarding the number of operating costs of an education unit which valid for one year (Permendiknas, 2013). The explanation systematically disclosed in the Regulation of the Minister of Education and Culture Article 32 of 2021 includes BOS funds, education financing standards include 1) minimum criteria for education financing components in education units, 2) education financing in the form of investment and operational costs, 3) investment costs such as land, facilities and infrastructure, provision and development of human resources, and fixed working capital, 4) operational costs such as personnel and non-personnel (Permendikbud, 2021).

Funding for education during the Covid-19 pandemic needs to determine the priority scale. Schools must be more creative and innovative in thinking about the priority scale in school financing planning so that schools can get through the difficult situation of the Covid 19 pandemic. One of the strategies taken is financing for strategic programs such as educational operation costs that need to get more serious attention. Funding for programs that are secondary or not too important to do can be delayed to the following year's financing. The financing priority scale aims to maintain the stability of school management.

According to research (Mila, 2021) before the pandemic, funds mostly allocated for Process Standard Development, especially for student programs and extracurricular development. The funds allocated were 51% of the total BOS funds received. During the pandemic, the budget is prioritized will be used for the Funding Standards Development

program, namely to purchase 62% of Health protocol facilities, purchase distance learning support facilities, and pay honorariums for teachers and other education personnel.

(Dewi, 2020), Financial management of BOS funds during the pandemic in 2021/2022 prioritizes the implementation of Health protocols and distance learning. To meet the needs and expectations of the government, school institutions need to provide distance learning support facilities such as being able to use devices (mobile phones or PC), internet connection, and digital technology to access features such as google classroom, study house, zoom, video conference, telephone or live chat and so on. Meanwhile, accessing these features requires a large data package for both teachers and students.

According to (Triana, R, 2021), several factors that can be observed to make the BOS funds can be more effective and efficient are HR factors, communication, a clear organizational structure, and the attitude of the leadership of an educational institution. It is hoped that the use of BOS funds can be useful and on target to finance the learning needs of educational institutions affected by the Covid 19 pandemic.

During the pandemic, the quality of students decreased significantly. Where many schools were directed and focused on BOS funds for handling Covid. SMP Negeri 1 Siantar Narumonda is a school located in Toba Regency, North Sumatra. During the COVID-19 pandemic, Blended Learning was carried out, the implementation of which required the support of facilities so that learning remained in favor of students. Based on the background, the research was conducted to determine the management of financing to maintain the quality of learning during the COVID-19 pandemic, including facilities, health protocols, and teacher human resource development.

### **Methodology**

This research was conducted at SMP Negeri 1 Siantar Narumonda, Toba Regency, on March 13-25, 2022. The source of information for this research was the treasurer of SMP N 1 Siantar Narumonda using the questionnaire method. The questionnaire is an information gathering technique that allows the analyst to study the attitudes, beliefs, behaviors, and characteristics of several key people in the organization who may be affected by the system decided by the principal's policy. By using a questionnaire, the analyst can measure what was found in the interview. In addition, to find answers about the effectiveness of decisions made by schools in maintaining the quality of learning during the pandemic through pro-student programs.

The lattice of this instrument is the budgeting of BOS funds on eight educational standards during the covid-19 pandemic. The questionnaire used was thirty questions, where 1 – 20 question containing student activities and human resources. While points 21-30 about supporting factors.

Qualitative data analysis is carried out if the empirical data obtained are words or opinions and not a series of numbers and cannot be arranged in categories/classification structures.

### **Result and Discussion**

The financial management policy maintains the quality of education at SMP N 1 Siantar Narumonda during the COVID-19 pandemic in 2021. The number of students is 325

people, BOS budgeting for SMP N 1 Siantar Narumonda in 2021 has 38 activity plans. The program implemented to support learning in Blended Learning is the fulfillment of the internet network for 2 points in the school, the implementation of In House Training for teachers in the use of technology in learning.

Based on the questionnaire distributed to teachers, stated that the biggest obstacle in learning during the pandemic was the uneven ability of students to participate in online learning. The school program holds limited meetings by gathering students in clusters according to the distance from their homes. The school facilitates learning tools with a mobile learning board. The results showed that 96.42% of respondents stated that the procedures for managing BOS funds at SMPN 1 Siantar Narumonda were in accordance with the BOS technical guidelines for 2021.

The interview with the treasurer of BOS funds, D.P Aritonang, provided good information about education financing. He explained the cost of teaching aids, purchase of LCDs, purchase of computers, trips from school for the transfer/promotion process per teacher, special costs for training and professional development for teachers per person per year, and school fees for implementing KKG/MGMP activities per teacher per year.

One of the proofs that SMP N 1 Siantar Narumonda can still excel in academics are: getting a silver medal at the Del Science Expo in 2021 and 2022 getting a Gold Medal at the Youth International Science Fair event. The program to improve the quality of learning was successful and can be enjoyed by the students.

Educational financial management or also known as education financing is several activities related to financial procurement, financial utilization, and financial accountability to gain educational goals effectively and efficiently. (Siagian, 2012). According to Nanang Fattah, education financing is the amount of money generated and used to finance educational needs, such as teacher salaries, procurement of facilities and infrastructure, teacher professionalism improvement, extracurricular activities, and educational supervision activities. (Andiawati, n.d.) This theory is in line with research conducted by (Alkurnia and Anggraini 2017), (Lestari 2019), (Andiawati, n.d.), which suggests that financial management can improve the quality of education.

One proof that the pandemic did not inhibit SMP N 1 Siantar Narumonda by achieving success was on March 17, 2022, got some achievements at the international level. This achievement is getting a gold medal in research competition, namely the 2022 Youth International Science Fair. Extracurricular programs that are still run in a hybrid way can shape the construction of students' thinking and get achievements.

Decision-making by school principals implements student-friendly programs through extracurricular programs during the pandemic. According to Richard M Hodgetts in Dedek (2015), Decision making is commonly defined as choosing from among alternatives. According to George R. Terry (1977), Decision making is the selection based on some criteria of one alternative behavior from two or more possible alternatives. Decision making is a systematic approach to the nature of a problem by collecting facts and data, finding mature from the alternatives faced, and taking actions according to calculations are the right actions.

## Conclusion

Based on questionnaires, interviews, and document analysis on the implementation of financial management during the COVID-19 pandemic at SMP N 1 Siantar Narumonda, it was found that learning decisions favored students through blended learning and extracurricular programs continued. Limited learning programs are implemented by schools to maintain the quality of learning. The making of financial management policies is carried out following the procedures.

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