

# The Effectiveness of Supervision in School Operational Grant (BOS/Bantuan Operasional Sekolah) Funds Through Delegation of Authority to School Supervisors

Nurshadrina Kartika Sari<sup>1</sup>, Dede Haryono<sup>2</sup>, Isti Fadah<sup>3</sup>, and Sumani<sup>4</sup>

<sup>1</sup>Accounting Department, Sekolah Tinggi Ilmu Ekonomi Mandala

<sup>2</sup>Dinas Pendidikan Provinsi Jawa Timur

<sup>3,4</sup>Management Department, Universitas Jember

Email: [shadrina.kartika@stie-mandala.ac.id](mailto:shadrina.kartika@stie-mandala.ac.id)

**Abstract**— This paper aims to examine the studies that have been carried out regarding the effectiveness of supervision and delegation of authority in the management of School Operational Grand (BOS/Bantuan Operasional Sekolah) in Indonesia. The results of the study will be used to provide input to those who have the authority to supervise BOS funds (Head of the Branch Office of the Education Office), but are unable to carry out due to the many other tasks that are no less important, and the number of schools that must be supervised to delegate supervisory authority to school supervisors. So that school supervisors can optimally supervise BOS funds as one of the tasks of fostering and supervising school financing standards. The supervision that can be carried out by school supervisors related to the use of BOS funds refers to the main management functions, namely supervision in planning, organizing, implementing and reporting. It is necessary to delegate the authority to supervise the use of BOS funds to the party closest to the school, namely the school supervisor, because school supervisors have broad opportunities to carry out supervision because of the attachment of the main duties and functions of supervisors in carrying out managerial supervision.

**Keywords**— supervision, delegation of authority, School Operational Grand, BOS.

## I. INTRODUCTION

Every Indonesian citizen has the right to education as regulated in the 1945 Constitution of the Republic of Indonesia, namely in article 31 paragraph 1 which reads "every citizen has the right to education". In addition, the state is also obliged to provide quality education in accordance with the Law on the National Education System Number 20 of 2003. Equitable distribution of education for all communities and guaranteeing the quality of education will make the Indonesian people have the competencies, skills and attitudes to be able to compete in the current era of globalization.

To support the implementation of education in accordance with the required quality, the government has prioritized the education budget as much as 20% of the state revenue and expenditure budget, as well as from the regional revenue and expenditure budget to meet the needs of national education administration. One of the policies issued is the School Operational Assistance Program (BOS), which was started in 2005.

BOS funds are funds used primarily to fund non-personnel expenditures for primary and secondary education units as implementing compulsory education programs and it may be possible to fund several other activities in accordance with the provisions of the legislation. Based on the Regulation of the Minister of Education and Culture of the Republic of Indonesia

Number 69 of 2009, standard non-personnel operating costs are the standard costs required to finance non-personnel operations for 1 (one) year as part of the overall education fund so that educational units can carry out educational activities regularly and sustainable according to the National Education Standards.

The use of BOS funds has been regulated through the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 6 of 2021, but if you look at some of the results of studies on the use of BOS funds, there are still problems. As the results of a study by Dias et al., (2011), found problems that: 1) the use of BOS funds in SDN in Semarang City did not fully comply with the provisions regarding components that may and may not be funded by BOS, 2) transparency in the management of BOS funds to the public is still quite low and 3) some schools do not include the announcement of the amount of BOS funds on the school wall, causing parents to find it difficult to find out the information.

Meanwhile, Erwantosi (2010) in his study in Padang City revealed the conclusion that BOS management has not been effective in improving access and quality of education in junior high schools (SMP). Giving adequate priority to poor students has not been achieved. Most of the use of BOS funds is only used to pay the honorarium for teachers and staff. Accountability and transparency in the management of BOS funds are still

very weak and inadequate; this is because the use of BOS funds does not involve many teachers and school committees as control tools in planning and in the use of funds.

Hidayat and Suryono (2014) who reviewed the implementation of the policy on the use of boss funds and the BOS Financial Report at SMPN 3 Woha and SMPN 3 Palibelo revealed the conclusion that the process of implementing policies and using funds in the financial sector of the BOS reports at SMPN 3 Woha and SMPN 3 Palibelo had been implemented but had not yet been implemented. optimal.

The Inspector General (Irjen) of the Ministry of Education and Culture, Chatarina Muliana Girsang (Jawa Pos, 2020) said, there are several modes used to commit criminal acts of corruption, including: 1) schools are asked to deposit a certain amount of money to the BOS fund manager at the local Disdik, 2) head schools are asked to deposit some money to unscrupulous Disdik officials, 3) BOS funds are diverted in the form of procurement of goods and services, 4) BOS Fund management is not in accordance with technical instructions, 5) schools do not involve school committees and education boards with the aim of facilitating the misappropriation of funds BOS, 6) BOS funds are only managed by the principal and school treasurer, 7) the school or school principal always argues that BOS funds are insufficient, even though some are used for personal interests, 8) schools often mark-up or inflate funds in the Revenue Budget Plan and School Expenditures (RAPBS), 9) principals make false reports, 10) purchase of infrastructure schools with fake receipts or procurement of fictitious equipment, 11) principals use BOS funds for personal interests, even entering their personal accounts.

One of the reasons for these deviations is the lack of supervision by the party who is authorized to carry out supervision, namely the head of the Education Office or if it is at the SMA/SMK level by the Head of the Education Office Branch, school supervisors (in SMA/SMK Education units) especially in East Java are less involved in supervision, some even feel "taboo" when supervisors assist in the preparation of the RAPBS let alone supervise the use of BOS funds, when in fact school supervisors have the task of fostering, guiding and supervising the implementation of 8 education standards, one of which is the financing standard. This is reasonable because in the rules for the use of BOS funds there is no element of school supervisors as supervisors for the use of BOS funds and that is the reason for the principal not to enter the realm of BOS funds.

This paper aims to examine the studies that have been carried out regarding the effectiveness of supervision and delegation of authority in the management of BOS funds in schools in Indonesia. The results of the study will be used to provide input to those who have the authority to supervise BOS funds (Head of the Branch Office of the Education Office), but are unable to carry out due to the many other tasks that are no less important, and the number of schools that must be supervised to delegate supervisory authority to school supervisors. So that school supervisors can optimally supervise BOS funds as one of the tasks of fostering and supervising school financing standards.

## II. LITERATURE REVIEW

### A. Function and Objectives of Supervision

According to Sondang (2005) supervision is the process of observing all organizational activities whose purpose is to ensure that all work carried out is carried out according to a predetermined plan. Meanwhile, according to G.R. Terry (1999) definition of Supervision is the process of determining what standards must be achieved in implementation, providing an assessment of the implementation and correcting deviations, so that the implementation of the organization can run according to the plan. Effective supervision in the organization must meet the principles of supervision, namely: 1) Prior planning has been established, 2) Clarity of instructions and delegation of powers, 3) Flexible, meaning that the control system can still be used, even though there will be a change in plans due to other unexpected factors.

According to Duncan, the supervisory system can run effectively if it meets the following supervisory criteria: 1) Supervision must be able to understand the nature and use, 2) Supervision must follow the pattern adopted by the organization. 3) Supervision must be able to identify organizational problems, 4) Supervision must be able to identify errors that occur in the organization as soon as possible, 5) Supervision must be flexible, 6) Supervision must be economical.

The supervisory function is as follows: 1) To assess whether the organization and its units have carried out their respective responsibilities according to the plan, 2) To assess whether the resulting letters, documents or reports have presented actual activities, 3) To assess whether the control exercised by management is adequate and can be implemented effectively, 4) For research materials / data whether all activities carried out can run effectively and efficiently in achieving organizational goals.

So it can be summarized that the function of controlling (controlling) is to provide an assessment, perform

analysis, recommend and submit the results of letters, documents and reports on work carried out by the organization or institution that has been researched. The objectives of supervision are: 1) To ensure the implementation of the tasks of the organization in accordance with the plans, orders/rules, 2) To coordinate organizational activities, 3) To prevent wastage and fraud, 4) To ensure the achievement of consumer satisfaction for the products/services presented, 5) To gain public trust in the leadership of the organization.

### **B. Delegation**

Definition of delegation according to some experts in Patel (2007) such as by Prof. Theo Hainemann said that "Delegation of authority merely means the granting of authority to subordinates to operate within prescribed limits". Furthermore, L.A. Allen said that "Delegation is the dynamics of management, it is the process a manager follows in dividing the work assigned to him so that he performs that part which only he, because of his unique organizational placement, can perform and so that he can effectively get others to help him what remains". MacFarland added his opinion that delegation is that part of the organizing process by which an executive, an administrator or a manager makes it possible for others to share the work of carrying out of the company's purpose. It also includes the process of assigning duties, responsibilities and authority to those to whom he expects to aid him in doing the work. Koontz and O'Donnell told that authority is delegated when enterprise discretion is vested in subordinate by a supervisor, and the last opinion by R.C. Davis about delegation is the process of delegation is one whereby certain of the executive's functions, responsibilities and authorities are released to some subordinates." Delegation process is one of the executive functions; responsibility and authority are distributed/divided into several sections.

A leader needs the help of his subordinates in carrying out his duties and authority, this is necessary because the leader cannot carry out all of his authority (duties) alone, therefore in order for subordinates to carry out the tasks assigned by the leader, the leader must delegate some of his authority to his subordinates. This is in line with the opinion expressed by Handoko in Mendrofa (2018), says that "authority is the right to do something or to order others to do or not do something in order to achieve certain goals". Based on the statement above, it can be seen that there is a need for delegation so that the work implementation process by employees can run effectively. The results of research conducted by Mendrofa (2018) with the title *The Effect of Delegation of Authority on Employee Work Effectiveness at the*

Gunungsitoli District Office of Gunungsitoli City concluded that the role of delegation of authority really needs to be implemented to increase the effectiveness of employees' work in managing administration.

### **C. Use of School Operational Grant (BOS-Bantuan Operasional Sekolah)**

The use of BOS funds refers to the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 6 of 2021, according to this regulation the Management of Regular BOS Funds is carried out based on the principles: 1) Flexibility, namely the use of the Regular BOS Fund is managed according to the needs of the school; 2) Effectiveness, namely that the use of Regular BOS Funds is sought to provide results, influence, and efficiency to achieve educational goals in schools; 3) Efficiency, namely the use of Regular BOS Funds to improve the quality of student learning at a minimum cost with optimal results; 4) Accountability, namely the use of Regular BOS Funds can be accounted for as a whole based on logical considerations in accordance with the laws and regulations; and 5) Transparency, namely the use of the Regular BOS Fund is managed openly and accommodates the aspirations of stakeholders according to the needs of the school.

Schools use the Regular BOS Funds to finance the operations of providing education in schools, including the following components: a). acceptance of new Students; b). library development; c). implementation of learning and extracurricular activities; d). implementation of assessment and evaluation of learning activities; e). implementation of the administration of school activities; f). professional development of teachers and education personnel; g). power and service subscription financing; h). maintenance of school facilities and infrastructure; i). provision of learning multimedia tools; j). implementation of skills competency improvement activities; k). organizing activities to support the absorption of graduates; and/or l. honorary payment.

Payment of honorarium is a maximum of 50% (fifty percent) of the total allocation of Regular BOS Funds received by the school. Payment of honorarium is given to teachers with the following conditions: a). status is not a civil servant of the state; b). registered with Basic Education Data (Data Pokok Pendidikan/Dapodik); c). have a unique number of educators and education personnel; and d). have not received the teacher professional allowance.

For administrative and supervisory order, in managing the school BOS funds, a school BOS team is formed

consisting of the Principal (as the person in charge), the school treasurer, and 3 members consisting of 1 teacher representative, 1 school committee representative, and 1 parent representative student. In order for school principals to carry out their duties in managing BOS funds, coaching is carried out by the Head of Service in the form of socialization; education; training; and technical guidance.

### III. PLATFORM DESIGN IDEAS

#### A. Design Ideas

This study is considered as explorative study since it discusses about some of research which explore effectiveness of supervision and delegation of authority.

#### B. Previous Research

Bhawa et al (2014) in their study aims to determine: 1) Management of the School Operational Assistance (BOS) at all elementary schools, 2) The effectiveness of the management of BOS, 3) problems encountered in the management of BOS funds at all elementary schools, 4) Efforts to overcome the problem of BOS. This study was conducted in primary schools in Sub Sukasada. Data were collected by interview, questionnaire and documentation, were further analyzed by quantitative descriptive analysis. The results showed that 1) The management of BOS funds at all elementary schools are in accordance with the Ministerial Regulation No. 76 on Technical Guidelines and the Use of Financial accountability BOS 2013, 2) the level of effectiveness of the management of BOS in all elementary schools reached 87%, be very effective criteria, 3) problems faced by all elementary schools that BOS does not come on time, and the lack of understanding of the management committee of BOS, 4) efforts made throughout elementary school that is doing the loan funds, and shopping on credit, and strengthening the committees on BOS.

Cahyanto (2014) used the role of committee and supervisor to see the effect in use BOS funds. This study found 1). Committee have positive effect and significant in use BOS funds, 2) committee have indirect effect in use BOS funds toward supervisor, and 3) committee and supervisor have significant effect in use BOS funds.

By seeing the importance of the supervisory role in use BOS funds, Rahmah (2018) said that School Supervisors have full rights and responsibilities to carry out their duties in the field of guidance, namely to educate educators in designated educational institutions. Forms of coaching are not only in terms of the learning process, including methods, strategies, and approaches used in learning. All of these things must

be monitored and under the supervision of a supervisor. In other terms, the school is where a supervisor is and becomes his target school.

### IV. RESULT

#### *Delegation of Authority for Supervision of BOS Funds to School Supervisors*

Government Regulation Number: 74 of 2008 states that "school supervisors" are civil servant teachers who are appointed to the position of school supervisor. The school supervisor is located as a functional technical implementer in the field of supervision which includes supervision in the academic and managerial fields in the education unit that has been determined. For this reason, school supervisors in carrying out their duties are an extension of the Regency/City Education and Culture Office.

The main task of school supervisors according to the Regulation of the Minister of Empowerment of State Apparatus and Bureaucratic Reform No. 21 of 2010 is to carry out academic and managerial supervisory duties in educational units which include the preparation of supervision programs, implementation of coaching, monitoring of the implementation of the eight National Education Standards, assessment, mentoring and professional teacher training, evaluation of the results of the implementation of the supervision program, and the implementation of supervisory duties in special areas.

In Government Regulation No. 19 of 2005 Article 57, school supervisors have the following functions; 1) Coaching Principals and Teachers, 2) Monitoring of 8 (eight) National Education Standards, 3) Principal and 4) Teacher Performance Assessment.

According to the regulations above regarding the main duties of school supervisors, also refer to the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 6 of 2021 concerning the use of BOS funds, then there is no authority for school supervisors related to the use of BOS funds, however, if it is reviewed further From the function of the school supervisor as a managerial supervisory function and the supervisory function as monitoring the implementation of the eight national education standards – one of which is the financing standard – there is a moral responsibility attached to school supervisors to participate in supervising the use of BOS funds so that deviations are found by the Inspector.

Meanwhile, the supervisory authority possessed by the head of the Education Office or the Head of the Branch Office of the Education Office (SMA/SMK/PK-LK) to

supervise the use of BOS funds may not be implemented optimally because of the large number of schools that must be supervised. For this reason, it is time for the Head of the Education Office and the Head of the Branch Office of the Education Office to delegate their authority to school supervisors to supervise the use of BOS funds.

The supervision that can be carried out by school supervisors related to the use of BOS funds refers to the main management functions, namely supervision in planning, organizing, implementing and reporting.

### **1. Oversight in Planning**

School supervisors can carry out supervision related to BOS funds starting from the principal making an Activity Plan and School Budget, hereinafter abbreviated as RKAS, which is a program or activity cost and funding plan for 1 (one) fiscal year, whether strategic or routine, which is received and managed directly by the school. RKAS contains acceptance and planning for the use of BOS; as well as RKJM, RKT, and RKAS must be approved in the Teacher Council meeting after taking into account the considerations of the School Committee and ratified by the provincial/district/city education office in accordance with their respective authorities. What school supervisors do regarding supervision in planning are: a) Ensure that the number of students in the dapodik matches the actual number of students, b) Ensure that expenditure items, especially expenditures funded by BOS funds are in accordance with their allocation, c) Ensure that the amount of expenses related to the payment of honorariums does not exceed 50% of the total BOS funds received, d) Ensure that the RKAS has received approval from the competent authorities.

### **2. Supervision in Organizing**

Referring to the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 6 of 2021 Article 20 (1) In managing the Regular BOS Fund, the principal forms a School BOS team. (2) The school BOS team as referred to in paragraph (1) consists of: a. the principal as the person in charge; b. school treasurer; and c. member. (3) Members as referred to in paragraph (2) letter c consist of: a. 1 (one) person from the teacher element; b. 1 (one) person from the elements of the School Committee; and c. 1 (one) person from the element of parents/guardians of students outside the School Committee, who is selected by the principal and the School Committee taking into account credibility and does not have a conflict of interest.

In this regard, the school supervisor ensures that the School BOS team formed by the principal has complied

with these regulations, by supervising and ensuring that: a) There is a Decree for the Establishment of the School BOS Team, and in that decree the persons appointed are in accordance with the provisions, b) The Decree for the Establishment of the School BOS Team also attaches the main tasks and functions of each of these personnel, c) There are procedures for receiving and using School BOS funds that refer to the internal control system, for example, there is a separation of authority between budget users and expenditure registrar and authorizes the legality of expenditures.

### **3. Supervision in the Implementation of the Expenditure of BOS Funds**

Posts for disbursing school BOS funds have been regulated in Article 12 of the Minister of Education and Culture as well as the prohibition on the use of BOS funds has been regulated in article 21, related to this, school supervisors can supervise and examine the expenditure of School BOS funds through examination of bookkeeping records such as: a) RKAS; b) General ledger; c) Cash subsidiary ledger; d) Bank subsidiary ledger; e) Tax ledger; and f) Other required documents. In these accounting documents, school supervisors can carry out supervision by paying attention to supporting documents for expenditures (receipts, notes, etc.) according to their designation, according to the amount and have been authorized by the competent authorities.

### **4. Supervision in the Report on the Use of BOS Funds**

The supervision carried out by school supervisors in the BOS Fund Usage Report is to ensure that the school has done the following: a) Recapitulating the realization of the use of regular BOS Funds, namely recapitulating the use of Regular BOS Funds based on school development standards and components of Regular BOS Fund financing; 2) The realization of the reported use of funds is the entire use of the Regular BOS Funds received by the school in the relevant year; c) Reports are made at each stage and signed by the treasurer, principal, and school committee and stored in the school; and d) Schools organized by the Regional Government submit reports on the realization of the use of Regular BOS Funds to the Regional Government in accordance with the provisions of laws and regulations. In addition to the things mentioned above, it is also necessary to ensure that the school has publicly published all reports on the receipt and use of the Regular BOS Funds to the public. The document that must be published is the recapitulation of the Regular BOS Fund based on the financing component. Reports are published on school information boards or other places that are easily accessible to the public.

## V. CONCLUSION AND RECOMMENDATION

The number of findings of misuse of the use of BOS funds needs to be prevented both preventively and correctively, this misuse is very likely to occur due to weak supervision because those who have the authority to carry out supervision cannot carry out their functions effectively. To overcome this, it is necessary to delegate the authority to supervise the use of BOS funds to the party closest to the school, namely the school supervisor, because school supervisors have broad opportunities to carry out supervision because of the attachment of the main duties and functions of supervisors in carrying out managerial supervision. Besides that, of course, school supervisors have skills in supervising the use of BOS funds because the previous school supervisors were teachers and some were from school principals who certainly understood school financial management.

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