

**The Management of School Operational Support Funds
(Dana BOS) : Case Study of SMP Negeri 16 Yogyakarta
Academic Year 2013 / 2014**

UNDERGRADUATE THESIS

This undergraduate thesis is submitted to fulfill of the requirements to obtain the degree of
Bachelor of Education in Economics Faculty
Yogyakarta State University



By :
Mutia Arini Putri
11403244037

**ACCOUNTING EDUCATION PROGRAM
ECONOMICS FACULTY
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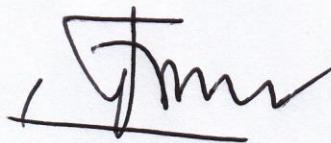
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VALIDATION

The undergraduate thesis entitled:

**The Management of School Operational Support Funds
(Dana BOS) : Case Study of SMP Negeri 16 Yogyakarta
Academic Year 2013 / 2014**



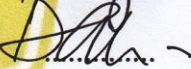
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MOTTO

And, [remember, O Muhammad], when those who desbelieved plotted againts you to restrain you or kill you or evict you [from Makkah]. But they plan, and Allah plans. And Allah is the best of planners. (Al-Anfal :30)

DEDICATION

With mercy of Allah the Almighty, this simple work is dedicated to:

1. The one who always comes first, my family.
 - a. My mother who has an unlimited love and affection that always give me strength me to go on.
 - b. My father who always teach me everything.
 - c. My only younger brother who always believe in me that I can do anything.

DECLARATION OF AUTHENTICITY

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SMP Negeri 16 Yogyakarta Academic Year
2013 / 2014

Hereby declare that this thesis is my own and original work. According to my knowledge, there is no work or opinions written or published by other, except as reference or citation by following the prevalent procedure of scientific writing.

Yogyakarta, July 8th, 2015

The researcher,



Mutia Arini Putri

NIM. 11403244037

**Pengelolaan Dana Bantuan Operasional Sekolah
(Dana BOS) : Studi Kasus SMP Negeri 16 Yogyakarta
Tahun Ajaran 2013 / 2014**

Oleh :
Mutia Arini Putri

ABSTRAK

Penelitian ini bertujuan untuk mendeskripsikan (1) Pengelolaan Dana Operasional Sekolah (dana BOS) di SMP Negeri 16 Yogyakarta dalam hal perencanaan, (2) Pengelolaan Dana Operasional Sekolah (dana BOS) di SMP Negeri 16 Yogyakarta dalam hal pelaksanaan, (3) Pengelolaan Dana Operasional Sekolah (dana BOS) di SMP Negeri 16 Yogyakarta dalam hal pengawasan dan evaluasi dan (4) Pengelolaan Dana Operasional Sekolah (dana BOS) di SMP Negeri 16 Yogyakarta dalam hal pelaporan.

Penelitian ini adalah penelitian kualitatif deskriptif karena penelitian ini menekankan pada deskripsi dari pengelolaan dana BOS. Pada pengumpulan data, penelitian ini mengkombinasikan wawancara dan dokumentasi untuk mendukung hasil wawancara. Subjek dari penelitian ini adalah kepala sekolah, bendahara BOS, guru dan komite sekolah. Pada akhirnya, data yang telah terkumpul dianalisis dengan membandingkan apa yang tertera pada Petunjuk Teknis Pelaksanaan Dana BOS dengan keadaan yang terjadi di SMP Negeri 16 Yogyakarta.

Hasil dari penelitian ini adalah (1) proses perencanaan dimulai dengan membuat RKAS dan mengadakan pertemuan dengan wali murid untuk mensosialisasikan rencana penggunaan dana BOS. Hal ini memperoleh nilai sebesar 100%, (2) BOS di SMP Negeri 16 Yogyakarta melaksanakan 12 komponen dari 14 komponen yang JUKNIS rekomendasikan. 2 hal yang tidak terlaksana adalah pemberian bantuan biaya transportasi untuk siswa miskin dan hal lainnya apabila telah 13 komponen lainnya telah terlaksana. Hal ini memperoleh nilai sebesar 100%, (3) proses pengawasan dan evaluasi di SMP Negeri Yogyakarta memperoleh nilai 66.7%, komponen yang tidak sesuai dengan JUKNIS adalah pengawasan dokumen, dan (4) proses pelaporan dana BOS mendapatkan nilai 60% karena laporan yang dibuat oleh sesuai dengan apa yang tertulis pada Petunjuk Teknis Pelaksanaan Dana BOS.

Kata kunci : perencanaan, pelaksanaan, pengawasan & evaluasi, pelaporan

**The Management of School Operational Support Funds
(Dana BOS) : Case Study of SMP Negeri 16 Yogyakarta
Academic Year 2013 / 2014**

By :

Mutia Arini Putri

The aim of this study is to describe (1) the Management School Operational Support Funds (*dana BOS*) in SMP Negeri 16 Yogyakarta in 2013 in terms of planning, (2) the Management School Operational Support Funds (*dana BOS*) in SMP Negeri 16 Yogyakarta in 2013 in terms of implementation, (3) the Management School Operational Support Funds (*dana BOS*) in SMP Negeri 16 Yogyakarta in 2013 in terms of monitoring and evaluation and (4) the Management School Operational Support Funds (*dana BOS*) in SMP Negeri 16 Yogyakarta in 2013 in terms of reporting.

This study is qualitative descriptive approach since it emphasizes on the description of management BOS funds. In the data collection, the study combines the interview and documentation to support the interview. The subject of this study is headmaster, BOS treasurer, teacher and school committee. Finally, the collected data is analyzed by comparing BOS guidelines among the realities that happen on the real life that the researcher found in SMP Negeri 16 Yogyakarta.

This study shows that. (1) The planning process starts with creating *RKAS* and performs a meeting with students' parent to socialize the planning of the use of BOS funds. It got score 100%, (2) the implementation of BOS funds in SMP Negeri 16 Yogyakarta is done in 12 components out of 14 that BOS guided-book recommended. Two of them are the school does not perform the provision of transportation for poor student because there is no such thing happens in school and other thing if the other 13 components are already implemented. It gets score 100%, (3) the terms of monitoring and evaluating process in SMP Negeri 16 Yogyakarta gets score 66.7%, the component that does not match with the BOS guide book is the document that being monitored, and (4) the reporting process gets score only 60% because the report that the school made is not complete as it is written on BOS guide-book.

Keyword: planning, implementing, monitoring & evaluation, reporting

FOREWORD

I would like to thank Allah the Almighty that has given me bless, mercy, and guidance so this undergraduate thesis entitled **“The Management of School Operational Support Funds (*Dana BOS*) : Case Study of SMP Negeri 16 Yogyakarta Academic Year 2013 / 2014”** finally finished. I realize that it would have been not possible without the support of many people. Therefore, I would like to express my deepest gratitude to the following:

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2. Dr. Sugiharsono, M.Si., Dean of Faculty of Economics Yogyakarta State University who had gave the research permission for the undergraduate thesis.
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10. My only younger brother, Aji Bagus Pambudi.
11. My friends in college Mella, Devita, Vian, Indri and Dila who had accompanied me through the goods and the bads for the past 4 years, given support, and togetherness.
12. My life time good friends Delima, Tisa, Miranti, Rizka, Laras and Inas for always give me support.
13. Those who helped the writer and supported her in completing this thesis but can't be mentioned here one by one. Without their help this thesis will have never been finished well.

The researcher hopes that their kindness gets a better reward by Allah SWT. Finally, researcher hopes that this work will be useful for the readers.

Yogyakarta, July 8th, 2015

Researcher,



Mutia Arini Putri

NIM. 11403244037

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CHAPTER I INTRODUCTION

A. Problem Background

Humans required education in life. Education is an effort to develop their potentials through learning process and any other way which are known and recognized by the community. According to *Pembukaan Undang Undang Dasar Tahun 1945 Republik Indonesia* states that one of the purposes of the Republic of Indonesia is to develop nation's intellectual life. Education is a fundamental right for every citizen in Indonesia. Moreover, Indonesian citizen sare entitled to get a high-quality education in accordance with interests and talents without social status, race, ethnicity, religion, and gender. Equitable access and improving quality of education will make Indonesian has a life skills to encourage establishment of integral human development as well as civil society and imbued with modern values of *Pancasila*.

As it is said on *Undang-Undang No. 20 Tahun 2013* about Educational System that every citizen aged 7-15 years are obliged to follow basic education, which is known as the 9-Year Compulsory Basic Education Program (*Program Wajib Belajar 9 Tahun*). The consequences of these conditions are providing education for all participants (*SD / MI and SMP / MTs* and equal educational units). One of the government's efforts to implement it is the presence of School Operational Support Funds (*Dana BOS*) which provides help to the school with the goal of free education for

students who are not able to pay the tuition fee. The program is applied in real terms by providing funds to support the achievement of nine-year compulsory education.

According to Syafrida (2014) in his research entitled *Pengaruh Anggaran Bantuan Operasional Sekolah di Kota Medan*, the main challenge of the development education in Indonesia as follows: (1) education quality in Indonesia still low especially in urban regional, (2) many citizen that is still not adapted with the educational development, (3) there is still a huge gap in educational level, such as poor people between rich people and those who live in city between those who live in village, and (4) education management has not run effectively and efficiently, because the decentralization of education has not been fully implemented.

According to the *Petunjuk Teknis Penggunaan dan Pertanggungjawaban Keuangan Dana BOS 2014*, one of the 9-year compulsory basic education program can be measured by the Gross Enrolment Ratio (*GER*) primary school and junior high school. Therefore, starting in 2009 the government has made changed the objectives, approach and orientation of BOS funds program, in order to expanding access to quality improvement. BOS funds is expected to ease the burden of parents who want to send their children or who are sending their children to school. Because of the presence of the BOS funds the parents do not need to pay their children's tuition fee. It is because all / mostly the educational stuff has been stored by the BOS funds. So there will be no

more problem such as; lack of money to send their children to go to school, so that the nine-year compulsory education program can be implemented.

Therefore, from the acquisition of BOS funds program, school management must use BOS funds in accordance with the objectives set by the government and should be in accordance with the *Rencana Kegiatan dan Anggaran Sekolah (RKAS)* budgets in the form of financing school activities in the framework of new admissions to purchase reference books library collection, purchase of textbooks, finance of learning activities (remedial, enrichment, sports, arts, daily test, financing extracurricular, school equipment, payment of monthly honorarium honorary teachers, etc.) and other charges in accordance with school activities and *RAKS* or *RAPBS*. Through the BOS funds program, the central government provides funds to Elementary School and Junior High School to help reducing the burden of education cost that is issued by the parents. BOS funds is given to schools to be managed in accordance with the provisions by the central government. The amount of funding for each school is by determined based on the number of student.

The allocation of BOS funds is not for teachers' salaries, but for educational equipment consumables and indirect cost such as telecommunication services, maintenance of facilities and infrastructure, transportation, consumption, and others. The management of BOS funds happened some troubles such as corruption, long bureaucracy, until delays

on the delivery. Some troubles might happen in management is inaccuracy of the BOS funds which lead to involved in corruption cases, as happened in Sukoharjo.

According to the police in Sukoharjo (in daily newspapers KRjogja.com 2013) has found some of the alleged misappropriation of School Operational Support Funds (BOS) in some schools. Inspector Sukoharjo Suhardy, explained that the first case handled by himself is at SMK 1 Sukoharjo which perform misappropriation of BOS funds amounting to Rp 100 million more. Beyond that, the Inspectorate Sukoharjo also found several other schools which are suspected of misappropriation of funds BOS. This is done as more information comes in from the society. Conjecture is strengthened by the sudden inspection by Commission IV DPRD Sukoharjo in the field. (<http://www.KRjogja.com>)

In this article could be concluded that not all schools which receive BOS funds are able to use it as it has supposed to but not to mention that it might happen misappropriation of BOS funds that should be the welfare of the school into the welfare of the perpetrators. As it is known that 20% of the total *APBN* falls to the education sector, it is considered sufficient for the welfare of the school and all society. To reduce the number of misappropriation of BOS funds, the transparency of BOS funds implementation is needed, so the stakeholder can monitor how the school utilized it. Unfortunately still many schools do not administer BOS funds properly. It was proved by the finding in media Sidonews.com (2013)

Chief of the *Yayasan Satu Karsa Karya (YSKK)* said that, “*Sekitar 87 persen dari 222 sekolah penerima BOS di delapan provinsi menolak menyerahkan laporan penggunaan dananya, saat kami melakukan uji akses informasi.*” The real case happened in 12 elementary schools and junior high schools in Solo, only one school which is willing to hand over documents used of the BOS funds, include the copy of cash register from purchasing goods and so on. While the district around Solo refused to do that at all, such as in Karanganyar, Sragen and Klaten. On the other hand, the results of the study on the BOS management document raised a big question mark. (<http://www.sindonews.com>)

The article above can give us the explanation that the distribution of BOS funds still less than optimal because 87% of the 222 schools receiving the BOS funds in eight provinces refused to submit the reports on the use of BOS funds. However it is still not known how the management of BOS funds at school level itself, does the BOS funds management in accordance with the JUKNIS or there is a mismatch for researcher interested in examining the management of BOS funds.

SMP Negeri 16 Yogyakarta is one of the schools in the province of Yogyakarta, which receives the BOS funds since 2005. The preliminary observation showed that the management of BOS funds in SMP Negeri 16 Yogyakarta is already running well by seeing that the school eliminates monthly tuition fees and free textbooks to all students but only to use while in school but after doing interview with the 4 respondents, the

researcher found some inconsistent answer between the respondents but with the transparency of BOS funds, so that researcher interested in taking the place of research in SMP Negeri 16 Yogyakarta to know more about the management of BOS funds. In this case, researcher propose the title "The Management of School Operational Support Funds (*Dana BOS*) : Case Study of SMP Negeri 16 Yogyakarta Academic Year 2013/2014" to know in real terms for the use of the funds in the School in 2013, from planning, implementing, monitoring & evaluating and reporting.

B. Problem Identification

1. BOS funds program in 2013 in various regions still have many obstacles especially in distribution section in the past 9 years.
2. Some schools refuse to perform the transparency of BOS funds program.
3. There are many cases of misappropriation of BOS funds.
4. SMP Negeri 16 Yogyakarta is one of the school in the province of Yogyakarta which receives BOS. The impact of the BOS funds can be seen by the improvement of its infrastructure in the school, but it is not known more about how the management of BOS funds at the school.

C. Problem Limitation

Based on the Problem Identification that has been found, there should be a problem limitation on the scope of this research. Limitation of this research is the management of BOS funds in SMP Negeri 16 Yogyakarta in terms of planning, implementing, monitoring & evaluating, and reporting

D. Problem Formulation

Based on the problem background described above, there are problems associated with this research. The author formulates the problem as follows:

1. How is the Management School Operational Support Funds (*dana BOS*) in SMP Negeri 16 Yogyakarta in 2013-2014 in terms of planning?
2. How is the Management School Operational Support Funds (*dana BOS*) in SMP Negeri 16 Yogyakarta in 2013-2014 in terms of implementing?
3. How is the Management School Operational Support Funds (*dana BOS*) in SMP Negeri 16 Yogyakarta in 2013-2014 in terms of monitoring and evaluating?
4. How is the Management School Operational Support Funds (*dana BOS*) in SMP Negeri 16 Yogyakarta in 2013-14 in terms of reporting?

E. Research Purpose

This research aims to:

1. Describe the Management of School Operational Support Funds (*dana BOS*) at the SMP Negeri 16 Yogyakarta in 2013 in terms of planning.
2. Describe the Management of School Operational Support Funds (*dana BOS*) at the SMP Negeri 16 Yogyakarta in 2013 in terms of implementing.
3. Describe the Management of School Operational Support Funds (*dana BOS*) at the SMP Negeri 16 Yogyakarta in 2013 in terms of monitoring and evaluating.
4. Describe the Management of School Operational Support Funds (*dana BOS*) at the SMP Negeri 16 Yogyakarta in 2013 in terms of reporting.

F. Research Benefit

The benefits from this research are;

1. For the Government

This research is expected to be one of the considerations in determining some decisions relating to the BOS program.

2. For the Headmaster

This research is expected to provide feedback in the management of BOS.

3. For Treasurer BOS

This study is expected to provide additional knowledge and acknowledge in terms of financial management BOS

4. For School Committee

This research is expected to increase knowledge about the role of the School Committee in the management of BOS in terms of monitoring, so the School Committee can play a greater role in the management of BOS.

5. For Parents Students and Society

This research is expected to increase public knowledge about the financial management of the school, so in the future the society and parents can play a role in development school.

CHAPTER II LITERATURE REVIEW

A. Literature Review

1. School Operational Support Funds (*Dana BOS*)

In March and October 2005, the Indonesian government decreases the amount of fuel subsidies (*BBM*) and relocates some of the funding for the School Operational Support funds (BOS) program, which are started in July 2005. This program is provided to primary schools and junior high schools and intended to reduce the burden society, especially to those society who are not able to afford the tuition fee.

a. Definition of BOS funds

School Operational Support funds is a government program for the provision of funding non personnel costs for basic education unit as executor of 9-year compulsory basic education program (Mulyono. 2010: 191-192). According to *Peraturan Pemerintah Nomor 48 Tahun 2008* about Education Funding, non-personnel costs are costs for materials or educational equipment consumables, and indirect costs such as power, water, telecommunications, infrastructure maintenance, overtime, transportation, consumption, taxes, and others. However, there are several types of investment funding and personnel that are allowed to be financed by the BOS.

b. Purpose of BOS funds

Generally, the BOS program aims to ease the burden for citizen's financial in education in the context of 9-year compulsory basic education program quality and it is expected that BOS can also play a role in accelerating the achievement of school that has a minimum service standards.

In particular, the BOS program aims to:

- 1) Free education tuition fee for all students *SD / SDLB negeri* and *SMP / SMPLB / SD-SMP SATAP / SMPT* public schools towards the operating costs of the school;
- 2) Free all of the entire charges for low economy students, either in public and private schools;
- 3) Lighten the burden of the cost of operating the school for students in private schools.

(Mulyono. 2010: 191-192)

The function of the BOS funds briefly described in the following table.

Table 1. Purpose BOS funds

Public School	Private Schools
Free of charge for all low economy students.	Free of charge for all low economy students.
Free tuition for all elementary school and junior high school students for operational school cost.	Reduce the burden of school operational costs for students in private schools.
RSBI and SBI allowed to collect funds from parents with School Committee approval.	Local Government should control operating costs in elementary and junior high school so that low economy students free from school tuition.
Regional Government shall fulfill the operational costs of the budget shortfall when the BOS from <i>APBD</i> not sufficient.	No charge for all low economy students.
All public schools are required to accept BOS funds program. When the school refused BOS funds program, the school may not charge a fee from students, parents, or guardians of students.	Investment cost can get help from the government and / or local government.
Personal costs (shoes, bags, uniforms, etc.) become student's private cost.	Personal costs (shoes, bags, uniforms, etc.) become student's private cost.
Bear the consequences to those who againts the law.	Bear the consequences to those who againts the law.

Source: (Mulyono. 2010 : 192-193)

c. Program Target and The Amount of BOS Funds

BOS program targets are all *SD / SDLB and SMP / SMPLB / SMTP*, including primary and junior One Roof (*SATAP*) and The Independent Learning Activities (*TKB Mandiri*) organized by the community, both public and private sectors in all province in Indonesia. Taking into account that the operational cost of the school is determined by the number of learners and some components of fix cost that do not depend on the number of students, it is a great start for 2014 BOS funds received by the school that is distinguished form the two groups of schools, as follows.

- 1) School with minimal amount of students are 80 (*SD/SDLB*) and 120 (*SMP/SMPLB/Satap*)

The given BOS funds by the school, is calculated by the amount of the students with condition:

- a. *SD/SDLB* : Rp 580.000,00/student/year
- b. *SMP/SMPLB/SMPT/Satap* : Rp 710.000,00/student/year

- 2) School with the amount of students are under 80 (*SD/SDLB*) and 120 (*SMP/SMPLB/Satap*)

In order the good quality education services in school to run well, the government will provide the BOS funds at the primary school with the number of students that are less than 80 students as much as 80 students and junior high school less than 120 students a total of 120 students.

However, this policy cannot be applied to schools with the following criteria:

- a) Private schools for families that able to pay the expensive tuition fee.
- b) School that doesn't have any interest by the society because of school its self not evolves so the number of students bit and there are alternatives other schools in the vicinity.
- c) The proven school that intend to restrict their student on purpose to get BOS funds.

d. Received School

According to *Permendikbud nomor 101 Tahun 2013* about the guideline of BOS program, explain more about the 8 points which school can get the BOS funds.

- 1) *Semua sekolah SD/SLB negeri dan SMP/SMPLB/SATAP/SMPT negeri wajib menerima dana BOS;*
- 2) *Sekolah swasta yang menolak BOS harus melalui persetujuan orang tua peserta didik melalui komite sekolah dan tetap menjamin kelangsungan pendidikan peserta didik miskin di sekolah tersebut;*
- 3) *Semua sekolah SD/SDLB negeri dan SMP/SMPLB/SATAP/SMPT negeri dilarang melakukan pungutan kepada orang tua/wali peserta didik;*
- 4) *Untuk SD/SDLB swasta dan SMP/SMPLB/SMPT swasta dapat memnuntut biaya pendidikan yang digunakan untuk memenuhi kekurangan biaya investasi dan biaya operasi;*
- 5) *Semua sekolah yang menerima BOS harus mengikuti pedoman BOS yang telah ditetapkan oleh pemerintah dan pemerintah daerah;*
- 6) *Sekolah dapat menerima sumbangan dari masyarakat dan orang tua/wali peserta didik yang mampu untuk memenuhi kekurangan biaya yang diperlukan sekolah. Sumbangan dapat berupa uang dan/atau barang/jasa yang bersifat sukarela, tidak memaksa, tidak mengikat dan tidak ditentukan jumlah maupun jangka waktu pemberiannya;*
- 7) *Pemda harus ikut mengendalikan dan mengawasi pungutan yang dilakukan oleh sekolah dan sumbangan yang diterima dari masyarakat / orang tua / wali peserta didik tersebut mengikuti prinsip nirlaba dan dikelola dengan prinsip transparansi dan akuntabilitas;*

8) *Menteri dan Kepala Daerah dapat membatalkan pungutan yang dilakukan oleh sekolah apabila melanggar peraturan perundang-undangan dan dinilai mersesahlan masyarakat.*

e. Distribution Time

Disbursement of funds is done every 3 months period, as follow; January-March, April-June, July-September and October-December. In fiscal year 2013, the BOS funds will be provided for 12 months for the period January to December 2013, the First and Second Quarter 2014 financial year 2012/2013 school year and the third and fourth quarter 2013 fiscal year 2013/2014 school year.

For a very difficult area geographically (remote area), the process of decision-BOS by school have some problems or require expensive cost of retrieval, distribution of BOS funds by school conducted every semester, ie at the beginning of the semester. Determination remote area defined by the following conditions:

- 1) Unit remote region is sub-district;
- 2) Management Team BOS District /City suggest names of remote sub-district to province BOS Management Team. Furthermore Provincial Management Team BOS propose the name list to BOS Center Management Team;
- 3) The Ministry of Finance sets the BOS funding allocations remote areas based on the proposed Ministry of Education and Culture.

2. Planning, Implementing, Monitoring & Evaluating and Reporting

a. Planning

Planning in financial management is an activity to plan the source of funds to support educational activities and achievement of educational goals. Planning to collect a number of resources is directed to achieve the purpose which is related to the budget as the elaboration of a plan in the form of funds for each component activity. (Mulyono. 2010: 159-160).

Every school should have a *Rencana Kegiatan dan Anggaran Sekolah (RKAS)* that serves as; 1) estimator tool, 2) authorized expenditure tool, and 3) efficiency tool. (Nanang Fattah. 2004 : 49) This budget is what makes the based for the use of existing funds including the BOS. The format used for the *RKAS* includes (1) a source of income such; *DPP, DBO, OPF, and BP3*; (2) expenditures for teaching and learning activities, procurement and maintenance of infrastructures, the development of learning resources and learning tools as well as the remuneration and welfare. (Mulyono. 2010: 162).

The preparation of school *RKAS* is conducted to involving several elements, including (1) the principal representatives assisted defined by school policy, (2) parents in the container school committee, (3) Department of Education City / County , and (4) the City / local district. (Mulyono. 2010: 165).

Based on *Petunjuk Teknis* on chapter V and VII, *RKAS* should be made once a year on the first academy year, but it also has to be revised on the second semester so *RKAS* can be made on each semester to make it more detailed. *RKAS* made from all of budgeting activities including the smallest thing. Once it's done in making *RKAS*, it should be signed by the headmaster and school committee. The document of *RKAS* is saved in the school and should be seen by the School Supervisor, BOS Management Team from district/city and other supervisor if it is needed. After that, the *RKAS* and the amount of received funds should be published in board where everyone can see it.

b. Implementing

In the implementing of BOS funds, there should be based on the agreement and decision School BOS Management Team such as Teachers, and School Committee, which should be listed as one source of revenue in *RKAS/RAPBS*, in addition to the funds obtained from the government or other legitimate sources. In order to get the funds, the school should make database of their student with the way of fulfilling the form (*BOS-01A*). After the amount of the money is revealed, the BOS management team should do verification whether it is the exact amount or not. The school will get the BOS funds every 3 months (January-March, April-June, July-September, and October-December).

The BOS funds will be taken by the BOS treasurer with headmaster approval in the school bank account. The amount of the taken money should be based on *RKAS*.

From all the BOS funds received by schools, schools are required to use some of those funds to buy textbooks whose copyright has been purchased by the government. (Mulyono. 2010: 202). Furthermore, the implementation of other BOS funds in the School has been described in detail in the Technical Instructions Use BOS 2014 in Chapter V, as follows;

- 1) The purchase of textbooks and other supporting materials are for the collection and development of the library, buying textbooks for the first semester for the teachers' handout and buy textbooks for students for one semester as much as the number of students;
- 2) Activity in the hiring of new teacher includes of all registration forms, banner-making committee to consumption and overtime pay.
- 3) Purchase of consumable materials, such as books, chalk, pencils, lab materials, student registration books, inventory books, newspaper subscriptions, sugar, coffee and tea for everyday needs at school;
- 4) Financing of student activities, remedial programs, student enrichment programs, sports, arts, scientific papers teens, scouts, youth red cross and the like;
- 5) Costs of daily tests, general tests, school exams and report student learning outcomes;

- 6) Subscribe power and services that include electricity, water, telephone, internet and generators or other types that are more suitable in certain areas.
- 7) Development of the teaching profession including training; Teachers Working Group (KKG) or Subject Teachers Council (MGMP) KKG / MGMP and Working Group Principal (PSC) or Working Group Principal (MKSS);
- 8) Costs of school maintenance such as painting, repairing leaky roofs, repairing doors and windows, repair meubel and other treatments;
- 9) Payment of honorarium of teachers and education staff;
- 10) The provision of transportation costs for poor students;
- 11) Funding BOS management and if all those components have been fulfilled funding from BOS and if there are remaining funds, the rest of the BOS funds can be used to purchase props, learning media school.
- 12) Purchase and maintenance of computer equipment that includes the purchase of Desktop / work station and printer or printers plus scanner
- 13) Other costs if all the components 1 to 12 have been fulfilled funding from BOS. For example; instructional media, typewriters, UKS equipment, purchase of tables and chairs learners if it is damaged.

The maximum limit use of the funds for personnel expenses (honorarium teachers) and fee-honoraria activities in public schools by 20% of the total

BOS funds received by the school within one year. Then the Technical Instructions explain about the BOS prohibition uses;

- 1) Save in bank to get interest;
- 2) Onloan to another party;
- 3) Purchase of software / software for financial reporting BOS or similar software;
- 4) To finance the activities that are not a priority school and require substantial costs, such comparative studies, study tours (field trips) and the like;
- 5) To finance UPTD activities organized by the sub-district / district / city / province / centers, or other parties, except to bear the cost of learners / teachers who participated in these activities;
- 6) Pay bonuses and regular transport to the teacher;
- 7) Buy clothes / uniforms / shoes for teachers / learners for personal use (not the school's inventory), except for the recipient BSM learners;
- 8) Use for rehabilitation of moderate and severe;
- 9) Build buildings / new room;
- 10) Buy Student Worksheet (LKS), as well as materials / equipment that does not support the learning process;
- 11) Embedding stock;
- 12) To finance the activities that have been financed from central government funds or local governments in full / normal;

13) To finance the activities that are not related to the operation of the school, for example finance fees to celebrate national holidays and ritual / religious events;

14) To finance the activities in the framework of the training / socialization / mentoring program related BOS / taxation BOS held SKPD education institutions outside the Province / District / Municipality and the Ministry of Education and Culture support the learning process.

c. Monitoring and Evaluating

Type of monitoring and evaluating activities are monitoring, coaching and problem resolving on the implementation of the BOS program. The general objective of this activity is to ensure that funds received by the authorized BOS in number, time, manner, and proper use. The main components that are monitored include:

- 1) The allocation of school funding recipients
- 2) Distribution and use of funds
- 3) Caring and handling of complaints
- 4) Financial Administration
- 5) Reporting, as well as the display of the planned use and the use of BOS.

It also conducts monitoring of service and complaint handling, so that services can be improved complaint. In the implementation, monitoring, complaints can be carried out in collaboration with relevant agencies. This

activity is done by finding the facts, investigate, solve problems, and documentation. The monitoring activity is should be done by Central BOS Management team, Province BOS management team, and District/City BOS management team.

d. Reporting

As one type of accountability in the implementation of the BOS program, each program managers at all levels (central, provincial, district / municipal, school) are required to report their activities to the relevant parties. In general, things are reported by executing the program relating to statistics beneficiaries, distribution, absorption, utilization of funds, financial accountability and results monitoring and evaluation of the complaint issues. Ministry of Education and Culture has been providing software to assist schools in preparing the financial statements of the school level. This application is named Application Financial Accountability Report BOS (*BOS ALPEKA*) which can be downloaded for free from www.bos.kemdikbud.go.id. Therefore, schools are prohibited from buying other similar applications using the BOS. If there are difficulties in the use of these applications, school / team BOS Management District / City Management Team BOS can contact the Center.

Reporting the accuracy with the Technical Instructions BOS is divided into four levels, namely (1) the level of school (2) the district / city (3) the provincial level and the last (4) the level of the center. The

following are the stages of reporting to the school level in accordance with the instructions Technical BOS.

1) Work Plan and School Budgeting / *Rencanan Kegiatan dan Anggaran Sekolah (RKAS)*

RKAS signed by the Headmaster, School Committee and specifically to private schools plus the Chairman of the Foundation. This document is stored in the school and shown to the Supervisors, Team BOS Management District / City, and other inspectors if necessary. *RKAS* made once a year at the beginning of the school year, however, needs to be revised in the second half. Therefore, the school can make detailed annual *RKAS* every semester. *RKAS* format can be viewed as the BOSK1 Form. *RKAS* need to be equipped with the planned use of funds in detail, which made the annual and quarterly for each source of funds received by the school.

2) Financial Transaction Recording

Schools are required to make report of the proceeds of the school for the BOS program. Bookkeeping used can be handwritten or typed using a computer. Books used are as follows.

- a) Open the General Treasury
- b) Ledger Cash
- c) Ledger Bank
- d) Ledger Tax

3) Real User of each Funds

It is based on the General Ledger of all sources of funds managed by the school during the same period. This report is prepared quarterly and signed by the Treasurer, Principal and School Committee. This report must be equipped with a statement of responsibility statement that BOS funds received have been used as NPH BOS listed in the Regulation on the Management of BOS. Evidence of expenditure saved and used by the grantee as the object of examination.

4) Summary of Actual Use of BOS

This report is a summary of the 13 components use of the funds and prepared on Form BOSK7. This report is prepared quarterly and signed by the Treasurer, Principal and School Committee.

5) Proof Expenditure

Evidence of this includes all transaction expenses and must be supported by valid evidence. The whole proof of payment must be approved by the headmaster and paid in full by the Treasurer of the BOS and all types of evidence should be kept by the treasurer expenses BOS as material evidence and material reports.

6) Reporting

This report must contain the results of any activity which includes the realization of the use of funds report by source of funds and a statement of responsibility stating that the BOS funds received have been used as NPH BOS and attach all evidence corresponding

transaction sequence number and date of occurrence. Recapitulation of use of the funds must be reported by each school of each quarter, quarterly reports on activities and accountability submitted to the Education SKPD Regency / City.

B. Relevant Research

There have been many studies which have investigated news interview dealing with question and its responses. The two of them are *Peran Komite Sekolah dalam Penyaluran Bantuan Operasional Sekolah (BOS) di SD.N 173105 Taratung, Tapanuli Utara*. The first research was conducted by Kusno and it was published in 2012. The other research was performed by Christian Siregar (2013).

1. *Pengelolaan Dana Bantuan Operasional Sekolah (BOS) di Sekolah Dasar Negeri*

This research aim to describe the management of BOS funds in SD Negeri Negeri 01 Muara Pawan in terms of planning, implementation, evaluation & monitoring, and reporting. This research use qualitative approach by study case design. The data collected by interviewing headmaster, BOS treasurer, school committee and student's parent. The result of this research is SD Negeri 01 Muara Pawan Kabupaten Ketapang as according to mechanism decanted in BOS guide-book (*JUKNIS*).

Compared with the previous research, this research has similarity with the discussed topic. However, this thesis does not interview student's parent because student's parent is considered as one of the school committee and this research is counting about how many indicator that are matched with the guide-book.

2. *Peran Komite Sekolah dalam Penyaluran Bantuan Operasional Sekolah (BOS) di SD.N 173105 Tarutung, Tapanuli Utara*

The role of School Committee stated that school committee have some roles in the implementation of the BOS funds, such as:

- a. *Komite Sekolah SD. N 173105 Tarutung, Tapanuli Utara menjalankan peran dan fungsinya dalam penyaluran dana BOS dengan selalu melibatkan masyarakat dan pihak-pihak terkait.*
- b. *Komite Sekolah SD. N 173105 Tarutung, Tapanuli Utara berperan dalam perbaikan fasilitas sekolah yaitu perbaikan kamar mandi umum dan wc dimana proses pengerjaannya ditangani sepenuhnya oleh Komite Sekolah.*
- c. *Pemerintah Daerah Kabupaten Tapanuli Utara sudah memberikan perhatian yang cukup baik terhadap SD. N 173105 Tarutung, Tapanuli Utara. Hal ini dapat kita lihat dari jumlah bantuan yang diberikan pada tahun pelajaran 2009/2010 sebesar Rp. 258.299.100.*

The similarity of this researches that have been done by Christian Siregar is the role of School Committee in the management of BOS funds in terms of implementation. But this research only put School Committee in the terms of monitoring.

C. Research Framework

As it is stated on *Undang Undang No.20 Tahun 2003 tentang Sistem Pendidikan* that every citizen on this country who 7 – 15 years old must join primary school and junior high school, as known as 9 year Compulsary Basic Education / *Wajib Belajar Pendidikan Dasar 9 Tahun*. One of the government programs to support the implementation of the School Operational Support (*BOS*).

According to *Peraturan Pemerintah No. 37 Year 2010* concerning the technical guidelines in 2011 states that the *BOS* (School Operational Support) is a government program that is basically the provision of funding for nonpersonnel operating costs for basic education unit as executor of compulsory education. In general, the *BOS* program aims to ease the burden for financing public education in the context of 9-year compulsory education quality.

In the *BOS* program, the funds received by the school as a whole, and managed independently by the school by involving teachers and school boards. The procedure and management of *BOS* funds based on Guidelines and Technical School Operational Support Funds issued by the Ministry of Education and Culture of the Republic of Indonesia. Schools are required to properly manage *BOS* funds provided by the government, especially in the areas of planning, implementation, monitoring and evaluation, and reporting in accordance with existing guidelines. In this case the researcher examines whether *BOS* funds that has been running in SMP

Negeri 16 Yogyakarta accurate with government regulation through the *Petunjuk Teknis Penggunaan dan Pertanggung jawaban Keuangan Dana Bantuan Operasional Sekolah*. All the data that have been collected will be analyzed and after that, it can gathered up as a conclusion. Conclusion will be the last result from this research. This research can also be information for school, government and citizen so all the people can watch and maintain the management of BOS funds in school so the use of the funds will be targeted and school indirectly provide support to the government in 9-Year Compulsory Basic Education. The figure shown research freamework as follow on the next page.

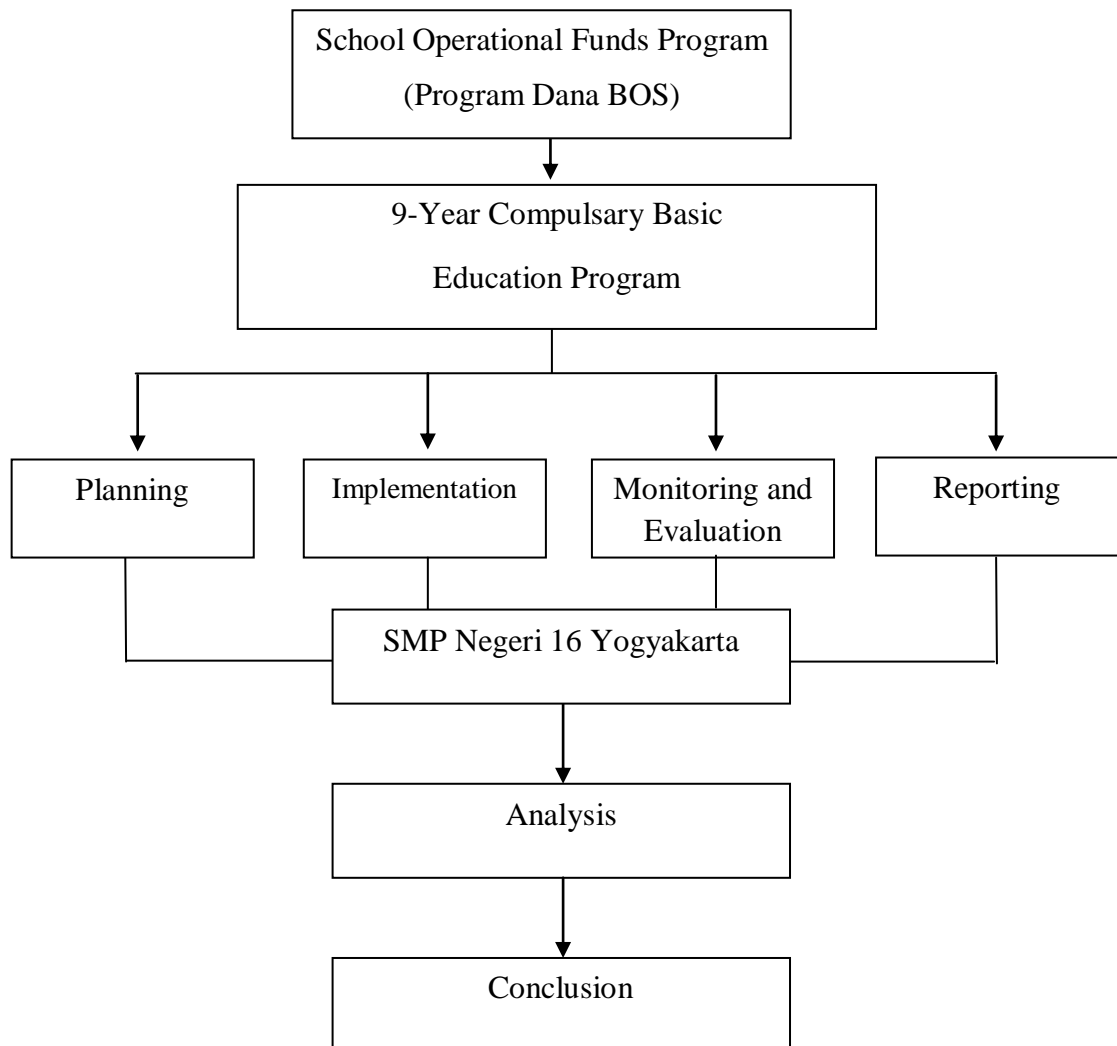


Figure 1. Research Framework

D. Research Question

Based on research framework above, writer divided research question as follow;

1. Planning

How is the process of making RKAS especially that related to the usage of *BOS* funds in terms of planning?

2. Implementing

How is the use of BOS funds, especially in terms of allocation, distribution, utilization, expenditures, and transaction recording?

3. Monitoring and Evaluating

a. How is the monitoring in management of BOS funds?

b. How is the process that the school performs in management of BOS funds?

3. Reporting

How is the report and publication in BOS funds?

CHAPTER III

RESEARCH METHODS

A. Research Design

This research is a descriptive qualitative approach. According to Creswell (2008) on Jozef Raco (2012: 7) research with qualitative approach is defined as an approach or to explore and understand a central symptom. To understand the central symptoms, researcher should interview participants by asking general questions. The information that the researcher gets from the participant is collected mostly in the form words or text. This research also use case-study methods because this research aims to explore a particular case in deeper way by collecting data in variety of sources information (Conny R, 2010 : 49). While descriptive study according to W, Gulo (2000: 20) is a research which based on the basic question, which usually start the question with 'how'. Descriptive research is more extensive and detailed. The focus of this research is to describe the management of BOS funds in SMP Negeri 16 Yogyakarta in 2013 in terms of planning, implementing, monitoring & evaluating, and reporting.

The instrument in qualitative research is the researcher's own research (Sugiyono. 2013: 222), then Nasution (1988) on Sugiyono (2013) states the meaning of researcher's own research is,

“Dalam penelitian kualitatif, tidak ada pilihan lain daripada menjadikan manusia sebagai instrumen penelitian utama, alasannya ialah bahwa, segala sesuatunya belum mempunyai bentuk yang pasti. Masalah, fokus penelitian, prosedur penelitian, hipotesis yang digunakan, bahkan hasil yang diharapkan, itu semuanya tidak dapat ditentukan secara pasti atau jelas sebelumnya. Segala sesuatu masih perlu dikembangkan sepanjang penelitian itu. Dalam keadaan yang serba tidak pasti dan tidak jelas itu, tidak ada pilihan lain dan hanya peneliti itu sendiri sebagai alat satu-satunya yang dapat mencapainya.”

And then Lincoln and Guba (1986) on Sugiyono (2013) stated that:

“The instrument of choice in naturalistic inquiry is the human. We shall see that other forms of instrumentation may be used in later phases of the inquiry, but the human is the initial and continuing mainstay. But if the human instrument has been used extensively in earlier stages of inquiry, so that an instrument can be constructed that is grounded in the data that the human instrument has product.”

However, the research depends on the development of the interview and the collected information during the interview. After the problem is determined then followed by tracing the reading material, whether it is a book or journals which written related to the topics were chosen.

B. Research Place and Time

This research is performed on SMP Negeri 16 Yogyakarta where is located in Jl. Nagan Lor No. 8, Yogyakarta City. This research has been done in 12 March 2015 ang 19 March 2015.

C. Research Subject

The research subjects in this research is conducted by Snowball Throwing technique, which is a technique of determining the number of elements

and the determination of informants research done by determining the first element of the informants, prior research conducted. The subject in this research are school headmaster, school committee, school BOS treasurer, and teacher. In this case the key of the informant is the school headmaster who has knowledge regarding the management of BOS funds in SMP Negeri 16 Yogyakarta. Then the key informants who have been selected by the researcher may appoint another person who is considered relevant to provide the data needed by researchers like some teachers, BOS treasurer and school committee.

D. Research Instrument

Research Instruments are the measurement tool designed to obtain data on a topic of interest from research subjects. In this research the instrument that the researcher use are question list and recorder to make sure the researcher do not miss any single word. The question list is located in appendix section.

E. Data Collection Technique

In this research, all the collected data should be performed by interview section and documentation.

1. Interview

Interview means the activity that going into each other eye / contact between the interviewer and interviewee. The most commonly

used definition to explain the meaning of the interview is a form of speech communication involving two people, one side of which is designed as a transmitter of something for a serious purpose, and the other side is designed to be a correspondent. Both sides are conducting to speak, listen to each other from time to time (Masduki, 2001: 38).

In this research, interview is conducted to School Headmaster, School Committee, school BOS funds treasurer and teachers using unstructured interview technique. Unstructured interview is an interview that is free where researcher does not use a structured interview guide that is systematically and fully equipped for data collection. Interview guides use only in the form outlines the problems that will be asked. (Sugiyono. 2013: 140). Interview is conducted to find out the real management of BOS in SMP Negeri 16 Yogyakarta.

2. Documentation

The documents needed in this research are RKAS, SPJ, reporting financial book related to management of BOS funds, proof expenditure, and financial statement.

F. Data Analysis Technique

Data analysis in qualitative research is done when all the data is collected. Data analysis in qualitative approach in this research will be done with comparing BOS guidelines between the reality that happened on the real life that the researcher found in SMP Negeri 16 Yogyakarta. The

result of the data will be served by table and descriptive data. Table format on analysis data is written below.

Table 2. Data Analysis of BOS Management

Analisis data instrumen Perencanaan				
No.	Aspek	Petunjuk & Teknis dana BOS	Pelaksanaan di SMP Negeri 16 Yogyakarta	Sesuai / Tidak
1.	Penyusunan RAPBS	a. Dokumen RKAS b. Pihak yang terlibat dalam pembuatan dokumen RKAS		
2.	Perencanaan Penggunaan Dana BOS	Penyuluhan / Sosialisasi Pengelolaan Dana BOS		
Analisis data instrument Pelaksanaan				
No.	Aspek	Petunjuk & Teknis dana BOS	Pelaksanaan di SMP Negeri 16 Yogyakarta	Sesuai / Tidak
1.	Pengalokasian	a. Data Siswa b. Verifikasi dana BOS		
2.	Penyaluran	a. Waktu penyaluran b. Pengambilan dana BOS c. Jumlah penerimaan dana BOS		
3.	Pemanfaatan	a. Dana untuk PSB (Penerimaan Siswa Baru) b. Dana untuk pembelian buku referensi c. Dana untuk pembelian buku koleksi di perpustakaan		

No.	Aspek	Petunjuk & Teknis dana BOS	Pelaksanaan di SMP Negeri 16 Yogyakarta	Sesuai / Tidak
		<p>d. Dana untuk pembiayaan kegiatan remedial, pengayaan, ekstra kulikuler, honor tambahan jam mengajar di luar jam belajar, dan akomodasi dalam rangka mengikuti lomba</p> <p>e. Dana untuk pembiayaan ulangan harian, ulangan umum, ujian sekolah, laporan hasil belajar belajar siswa.</p> <p>f. Dana untuk pembelian bahan-bahan habis pakai</p> <p>g. Dana untuk langganan daya dan jasa</p> <p>h. Dana untuk perawatan sekolah</p> <p>i. Dana untuk honorarium bulanan guru honorer dan tenaga kependidikan honorer</p> <p>j. Dana untuk pengembangan profesi guru</p>		

No.	Aspek	Petunjuk & Teknis dana BOS	Pelaksanaan di SMP Negeri 16 Yogyakarta	Sesuai / Tidak
		k. Dana untuk pemberian bantuan biaya transportasi terhadap siswa kurang mampu l. Dana untuk pembiayaan pengelolaan BOS (ATK, surat menyurat, penggandaan, intensif bagi bendahara dan biaya transportasi) m. Dana untuk pembelian komputer untuk kegiatan belajar n. Dana untuk komponen lainnya bila seluruh komponen a s.d m sudah terpenuhi		
4.	Pembelanjaan Barang dan Jasa	a. Prosedur pembeian barang dan jasa b. Kualitas dan kewajaran harga barang c. Bukti pengeluaran fisik		

Analisis Data instrumen Pengawasan dan Evaluasi				
No.	Aspek	Petunjuk & Teknis dana BOS	Pelaksanaan di SMP Negeri 16 Yogyakarta	Sesuai / Tidak
1.	Pengawasan	a. Pengawasan dari dinas terkait b. Komponen yang dipantau		
2.	Evaluasi	Evaluator		
Analisis Data instrumen Pelaporan				
No.	Aspek	Petunjuk & Teknis dana BOS	Pelaksanaan di SMP Negeri 16 Yogyakarta	Sesuai / Tidak
1.	Format Penggunaan	a. Format pelaporan b. Waktu pelaporan c. Pihak yang diberi laporan		
2.	Publikasi Penggunaan	a. Publikasi dana yang diterima b. Publikasi rencana dana BOS c. Publikasi hasil laporan penggunaan dana BOS		

Source : *Petunjuk Teknis Penggunaan dan Pertanggungjawaban Keuangan Dana BOS Tahun 2014*

When all data is collected, the next step is counting to determine the score for each indicator. Determining the score for each indicator, the researcher use formulation from Sugiyono (2010: 17) :

$$P_r = \frac{SC}{SI} \times 100\%$$

With :

P_r = *Presentase capaian*

SC = *Jumlah score capaian*

SI = *Jumlah score ideal*

100% = *Jumlah tetap*

After the the answer is analyzed by the formulation above, the next step is to match the answerwith the qualification/criteria as follows :

Table 3. Respondent Anwer Status

No.	Range record percentage	Kualifikasi/Kriteria
1.	81 – 100	Very precise
2.	61 – 80	Precise
3.	41 – 60	Quite precise
4.	21 – 40	Imprecise
5.	0 – 20	Very imprecise

Source : Sugiyono (2010 : 107)

CHAPTER IV RESULTS AND DISCUSSION

A. Research Subject Overview

1. School Profile

SMP Negeri 16 Yogyakarta is located on *Jalan Nagan Lor 8 Kraton Yogyakarta, Yogyakarta city, Daerah Istimewa Yogyakarta* province. *SMP Negeri 16 Yogyakarta* is one of the schools in Yogyakarta city which receives BOS funds since 2005. *SMP Negeri 16 Yogyakarta* geographically located in the central of Yogyakarta city known as *Kraton Yogyakarta* which near *Alun-alun Selatan*. Although it is located in the central of Yogyakarta, the atmosphere is so peaceful so the students can fully concentrate on their study.

2. School Vision and Mission

SMP negeri 16 Yogyakarta has a vision and mission as follows;

a) Vision: *Taman Budaya (Berprestasi, Beriman, Berbudi dan Dipercaya)*

b) Mission:

1) *Membentuk watak / karakter sopan, santun, beriman dan disiplin*

2) *Mengembangkan dan memberdayakan potensi siswa*

3) *Mendorong siswa aktif belajar dari berbagai sumber belajar*

4) *Menyelenggarakan pembelajaran yang aktif, kreatif, inovatif dan menyenangkan*

- 5) *Mendorong penguasaan dan pemanfaatan teknologi informasi komunikasi dalam pembelajaran*
- 6) *Meraih kepercayaan masyarakat, dengan prinsip transparansi, tidak diskriminatif dan akuntabel.*

B. Data Description

The data is collected by interview and documentation. The data is divided into 4 components, such as; Planning, Implementing, Monitoring & Evaluating, and Reporting. The component that is being interviewed focus on the process of creating RKAS, the planning of the use of BOS funds, allocation, distribution, utilization, purchase of goods and services, controlling, evaluation, reporting format, and publication of the used of BOS funds.

The result of the research will be analyzed as follow;

1. Planning
 - a. The process of RKAS

The data of creating RKAS is determined by the interview with School Headmaster, Teacher, and School Treasurer. As it is said by the headmaster that,

“Dalam penyusunan RKAS dilaksanakan pada 4 bulan sebelum tahun ajaran baru. Kita susun dan buat sesuai bidangnya, kalau tahun lalu kan ada 4 Wakil Kepala Sekolah masing-masing membuat sesuai dengan kebutuhan dan kesesuaian sampai sarpras (sarana prasarana), kurikulum, dan kesiswaan. Namun kalau sekarang sudah berdasarkan standar. Maret kita buat dan nanti bulan Juli sudah berjalan.” (School Headmaster interview no.1a).

The point of what headmaster is said is RKAS is made before the new academic year started. It is the same with the teacher and school treasurer said about the process of creating RKAS, “*RKAS dibuat sebelum tahun ajaran baru, RKAS dibuat untuk memudahkan pembuatan RAPBS karena RAPBS lebih rinci.*”(BOS treasurer interview no.1b).

The same with what the teacher said about when RKAS was made, “*RKAS biasa dibuat 4 bulan sebelum tahun ajaran baru.*” (Teacher interview no.1c) .From 3 respondents above, it can be concluded that RKAS is made before the academic year is started.

There are several parties who are involved in the making of RKAS, such as; (1) the principal representatives assisted defined by school policy, (2) parents in the container school committee, (3) *Dinas Pendidikan kota / kabupaten.* (Mulyono. 2010: 165). Based on the interview that the researcher performs with the headmaster, teacher, and school treasurer they stated that,

“Pihak yang terlibat ada dari komite sekolah, guru, dan bendahara sekolah. Kita membuat anggaran secara transparan dan laporan penggunaan yang transparan. Bendahara yang membuat adalah bendahara khusus BOS sekolah yang nantinya juga melakukan kerjasama dengan bendahara sekolah.”(School Headmaster interview no. 2a).

Similar to what the teacher told the researcher that the participants who involved in the process of creating RKAS, “*yang jelas kepala sekolah, kemudian staf sekolah seperti bendahara dan juga komite sekolah.*”(BOS treasurer interview no. 2b).

Table 4. The process of RKAS Interview Result

Aspect	Respondent	Interview Result
The process of creating RKAS.	School Headmaster	RKAS is made 4 months before the new academic year began. It is made based on each needs and adjustment facilities, curriculum, and student activities. In short it is made as what is written on <i>Petunjuk Teknis dana BOS</i> . The participant who are involves in creating RKAS are school committee, headmaster, teacher and school treasurer.
	BOS treasurer	RKAS is made before the new academic year is started, RKAS is made to lighten the making of RAPBS because RAPBS is more detail than RKAS. The participant who involved are school headmaster, school staff like school treasurer and also school committee.
	Teacher	RKAS is made 4 months before the new academic year began and it is made based on last year the use of BOS funds evaluation. The participants who are involved are school headmaster, school committee and teacher.

Source: source of data processed

b. The planning of the use BOS funds

Based on *Petunjuk Teknis* on chapter III states that school should announce the amount of the received BOS funds and the RKAS document (which already signed by school headmaster, school treasurer, and chief of school committee) on the school bulletin board.

And then according to headmaster, teacher, and school treasure says that,

“Berjalan dan dilakukan setelah diadakannya pengesahan dari dinas. Sosialisasi lain yang dilakukan adalah dengan pertemuan wali murid terutama pada awal PPDB dilakukan sosialisasi sekolah gratis namun gratis dari segi apa, seperti gratis biaya SPP. Tetapi untuk biaya personal, tetap diadakan iuran. Sosialisasi ini untuk memberi tahu sumber dana yang diperoleh oleh sekolah supaya kegiatan sekolah berjalan dengan lancar.” (Headmaster Interview no. 3a)

According to school headmaster the RKAS document is published on the bulletin board but the school treasurer refuses. *“Tidak ada, namun tentu ada sosialisasi minimal kepada pengurus komite yang mewakili orang tua siswa yang diadakan setelah RAPBS selesai dan yang berarti sudah siap untuk ditayangkan.”* (BOS trasurer interview no. 3b)

Although they do not publish the RKAS in the bulletin board, but they hold a gathering with students’ parent to talk about the RAPBS and it is the same with the teacher said about the gathering and all the school staff also gather around to talk about the BOS funds as it is said by the teacher.

“Tentunya ada publikasi dalam bentuk briefing ke semua warga sekolah, kalau ke wali murid beda sosialisasinya nanti itu khusus dengan mengadakan pertemuan wali murid. Biasanya gentian kelas 7,8, & 9.” (Teacher Interview no. 3c)

Table 5. The Planning of the Use BOS Funds Interview Result

Aspect	Respondent	Interview Result
The planning of the use BOS funds	School Headmaster	They publish the RKAS document on the school bulletin board and also perform a gathering with students' parent to inform about the received funds and all the expenses that BOS can and can not afford.
	BOS treasurer	The BOS treasurer admits that they do not publish the document of RKAS/RAPBS on the school bulletin board. besides, they always perform a gathering at least with school committee (the representative of students' parent) to them and explaining the document RAPBS.
	Teacher	The teacher also stated that the kind of publishing that they always perform is a meeting or gathering.

Source: source of data processed

2. Implementing

Implementing of BOS funds data is collected by interviewing school headmaster and school treasurer. The implementation of BOS funds focus on allocation funds, distribution, utilization that consist of 13 points plus one other point that can be used by the BOS funds, and the last is purchasing of goods and services.

a. Allocated Funds

The total of BOS funds is determined by the number of all students in SMP Negeri 16 Yogyakarta, according to *Petunjuk Teknis* the data of the student should be collected by *formulir data pokok pendidikan* which given by the government. The form itself can be use as the

database information to determine the amount of the students in SMP Negeri 16 Yogyakarta who can receive the right of the BOS funds. This point is exactly matched with the headmaster states that, *“untuk data siswanya, mereka harus mengisi formulir BOS-OIA.”* (Headmaster interview no. 4a).

“kan kita sudah ada data pokok siswa dan data pokok pendidik yaitu formulir BOS-OIA.” (bos treasurer interview no. 4b) said the BOS treasurer and the teacher also stated that, *“pakai rombel, kita kan punya 7 kelas yang masing-masing berisi 34 siswa dan juga mengisi formulir data siswa.”* (teacher interview no. 4c).

After getting the exact number of the total students, the school continues to determine the total fund that they will get. After the government confirms the amount of the BOS funds, they have to verify and as the BOS treasurer said that,

“Kita kan selalu dikirim blanko data isian verifikasi pencocokan yang di situ kita bisa ngisi salah satunya adalah poin lebih kurang. Kalau memang lebih kita bisa mengisikan lebih kalau memang kurang ya kita isi kurang.” (BOS treasurer interview no. 5b)

The purpose of this activity is to make sure that the school will get the exact number and the the headmaster said that, *“iya, selalu ada proses verifikasi.”* (headmaster interview no. 5a) but the teacher that researcher interviewed disagreed the verification activity is exist, *“biasanya tidak ada tuh.”* (teacher interview no. 5c).

Table 6. Allocated Funds Interview Result

Aspect	Respondent	Interview Result
Allocated funds	School Headmaster	Form BOS-O1A is use to collect the data of the total number of students and always perform a verification activity to get the accurate funds.
	BOS Treasurer	<i>Data pokok siswa and data pokok pendidik</i> which is known as formulir <i>BOS-O1A</i> is the source of the students database that leads to the verification process by fill the form which is conducted the adjustment of the funds.
	Teacher	The information of student database is performby calculating the amount of the students from each class and there is no verification process.

Source: source of data processed

b. Distribution

According to *Petunjuk Teknis* on chapter I the time of the distribution is done in every 3 months/year. The headmaster refuses to answer this question because he does not know the exact distribution time and he tells the researcher to ask the BOS treasurer. (Headmaster interview no. 6a). The BOS treasurer said that, "*Setiap awal triwulan tepat sekali biasanya tanggal 1. Kalau tanggal 1 adalah tanggal merah maka tanggal 2 kalau masih ada kendala berarti di tanggal 3 yang penting awal triwulan selalu turun.*" (BOS treasurer interview no. 6b).

Unlike the headmaster and BOS treasurer, what the teacher said is slightly opposite to what the BOS treasurer said to treasurer, *“Biasanya nanti dihubungin kalau dana BOS sudah turun, tapi pasti telat sih.. nanti program sudah berjalan baru muncul jadi harus ada dana talangan tapi tetap datangnya per triwulan.”* (Teacher interview no. 6c).

The BOS funds come from *KUN (Kas Umum Negara)* then it is transferred to *KUD (Kas Umum Daerah)* and transferred to the school's bank account at last, in order to get the BOS funds, school should have a bank account under the name of school itself not any other name. The withdrawal is done by school treasurer with the approval of school headmaster.

The headmaster stated that,

“Transfer pada rekening sekolah, rekening sekolah dibuat 2 penanggungjawab yaitu kepala sekolah dan bendahara sekolah, bendahara sekolah yang mengambil uang melalui rekening tersebut dengan persetujuan kepala sekolah dan diambil sesuai kebutuhan.” (headmaster interview no. 7a).

Same statement that the teacher stated that,

“Pengambilan dana BOS sesuai dengan program perencanaan sesuai dengan timing, maksudnya adalah menyesuaikan kebutuhan. Cara mengambilnya mengisi blanko pengambilan dan hanya 1 orang yaitu bendahara sekolah yang mengambil kita semua tidak boleh. Diambil di bank BPD yang sudah ditunjuk untuk menerima dana BOS.” (BOS treasurer no. 7b).

Same as the teacher tells the researcher, the BOS funds can only be taken by school treasurer and headmaster (teacher interview no. 7c).

According to *Petunjuk Teknis* on chapter I the amount that will be given to junior high school of 120 students' minimum is Rp 710.000,00/student/year. The headmaster and teacher refuse to answer this question because they forget the exact amount and the headmaster tells the researcher to ask the school treasurer for the exact amount. The school treasurer said that, "*Ketika tahun 2013/2014 kita mendapatkan Rp 710.000,00 per peserta didik sedangkan tahun 2015 ini anggaran dana BOS naik menjadi Rp 1.000.000,00 per peserta didik.*". (BOS treasurer interview no. 8b).

Table 7. BOS Funds Distribution Interview Result

Aspect	Respondent	Interview Result
Funds distribution	Headmaster	The school gets the fund 3 times per year by transferring to the school bank account whom headmaster and school treasurer responsible to that account and only school treasurer can take the money from the bank account as the headmaster approval.
	BOS treasurer	The BOS funds distribute to the school exactly every 3 months on the first day. The withdrawal of the funds is based on the schedule in RAPBS and only school treasurer who could take the money from the bank account.
	Teacher	The distribution of BOS funds always delayed so the school should prepare another funds to afford the activity which BOS funds supposed to afford. Headmaster and school treasurer are responsible for taking the money from the bank account.

Source: source of data processed

c. Utilization

There are 13 points that BOS funds are allowed to afford and one other component if all 13 components are already implemented. The things which belong to those 13 points are the use of the BOS funds in *PSB (Penerimaan Siswa Baru)*, purchasing reference books, purchasing text book for library collection, financing in student's activities, financing in all kind of examination, purchasing consumable goods, service and power subscription, financing in honorarium wages expense, financing in teacher professional development, the provision of transportation cost for poor student, financing in BOS management expense, purchasing computers, and the last is financing in another thing if those 13 points are already implemented. Based on interview in SMP Negeri 16 Yogyakarta with headmaster, BOS treasurer and teacher gives statement that SMP Negeri 16 Yogyakarta did all 13 points. (headmaster, BOS treasurer, and teacher interview no. 9-21).

For the 14th point each respondent provides the same statement. As the headmaster stated that, "*Tidak ada, kami hanya mengikuti yg ada di juknis apa yang diperbolehkan dan yang tidak.*"(headmaster interview no. 22a). In short, the headmaster states that there are no other activity which is financed by the BOS funds and then the BOS treasurer provides more explanation that the rest of the BOS funds is used for hiring cleaning service and for building school maintenance due to the age of this building.

“Sebetulnya kita memakai dana yang lebih untuk menyewa jasa cleaning service dan perawatan sekolah karena bangunan ini sangat luas gedung lama maka memerlukan perawatan ekstra. Juga kemarin kita memakai dana lebih untuk alat pembelajaran, tapi ini sedang membahas komponen ya bukan alokasinya, jadi untuk komponen, tidak ada.” (BOS treasurer interview no. 22b).

And then for the teacher also provides another statement to support the previous statement that headmaster and BOS treasurer has already stated before to the researcher that, “Setahu saya dana BOS kan dana dikelompokan dari kurikulum, sarpras. Jadi ya sudah masuk itu semua, jadi tidak ada lagi.” (Teacher interview no. 22c).

Table 8. Utilization Interview Result

Aspect	Respondent	Interview result
Utilization	Headmaster	There are 13 point activities that are financed by the BOS funds including from BOSDA (<i>Bantuan Operasional Sekolah Daerah</i>) and there is no other activity which financed by the BOS funds beside those 13 points that exist on <i>Petunjuk Teknis</i> .
	BOS treasurer	There are 13 point activities that are financed by the BOS funds and also BOSDA. All of them can be classified by 3 general activities; <ol style="list-style-type: none"> 1. <i>Belanja pegawai 5%</i> 2. <i>Belanja jasa dan kegiatan 65%</i> 3. <i>Belanja modal 20%</i> The rest of the BOS funds is used for hiring cleaning service and school building maintainance.
	Teacher	There are 13 point activities that are financed by the BOS funds including from BOSDA (<i>Bantuan Operasional Sekolah Daerah</i>) and there is no other activity which financed by the BOS funds because all of them are already catagorized from curricullum and facilities.

Source: source of data processed

d. Purchasing of goods and service

When purchasing goods or service that use BOS funds, there are some rules that school should obey based on *Petunjuk Teknis*. The rules that exist in SMP Negeri 16 Yogyakarta according to BOS treasurer are

“Prosedurnya adalah akumulasi sesuai dengan kebutuhan dan sekolah juga sudah punya tim untuk pengadaan barang seperti diadakan survei dan banyak penawaran dari pihak luar. Lalu dilakukan pembandingan.”(BOS treasurer interview no.23b).

Comparing other goods is not the only way to purchase goods or service, inside comparing process the goods with another, SMP negeri 16 Yogyakarta will consider about the price and quality of its goods. (BOS treasurer interview no. 24c). According to the teacher the process in purchasing goods or service is to observe with minimal in 3 different suppliers (teacher interview no. 23c) and looking for the lowest and highest price then compare to each of goods quality.

While according to headmaster process in purchasing goods or service are done with considering the quality with affordable and reasonable price. (headmaster interview no. 24). When purchasing goods or services they always have receipt along with it. (headmaster, BOS treasurer and teach interview no. 25).

Table 9. Purchasing of Goods and Services Interview Result.

Aspect	Respondent	Interview result
Purchasing of goods and services	Headmaster	The procedure in purchasing goods or service is done with considering the quality with affordable and reasonable price and when purchasing goods or services they always have receipt along with it.
	BOS treasurer	The procedure in purchasing goods or services is done by the team who always be the participant whenever the school wants to purchase something and then they continue to do some research and compare from one to another by considering the quality and the reasonable price. Every transaction always have receipt along with it.
	Teacher	The procedure in purchasing goods or service is by observing with minimal 3 different suppliers while looking for the lowest and highest price then compare to each of goods quality. Every transaction always have receipt along with it.

Source: source of data processed

3. Monitoring and Evaluating

Monitoring and evaluating are seeking, tutoring and problem solving to the management of BOS funds. In general the purpose of this instrument is to make sure that the BOS funds is received on the right participant with the total amount, time, ways, and usefulness correctly.

In this section, the research was interviewing all 4 participants; headmaster, BOS treasurer, teacher and school committee. This section is divided into 3 indicators, there are; monitoring from associated government, monitored component and evaluator.

According to headmaster, DIKPORA (*Dinas Pendidikan Pemuda dan Olahraga*) is the participant who monitors the management of BOS funds in SMP Negeri 16 Yogyakarta for every 3 months (headmaster interview no. 26a), the document that being monitored is their financial statement. "*Laporan keuangan triwulan seperti apakah ada poin-poin yang keluar dari juknis yang berlaku dan juga barang yang kita beli ikut dipantau.*", said the headmaster to researcher. (headmaster interview no. 27a). Process evaluation comes along whenever the BOS & School treasurer provides the annual financial monthly report to the headmaster. (Headmaster interview no. 28a).

Along with the statement from headmaster, the BOS treasurer stated that, "*Yang jelas sudah rutin di monitoring per triwulan dari yang utama adalah dinas pendidikan provinsi, dari kota selalu ada penagihan laporan.*" (BOS treasurer interview no. 26b). While being monitored, they also evaluate the implementation of BOS funds in school (BOS treasurer interview no. 28b), and the document which being monitored the BOS treasurer also said that,

"Yang pertama verifikasi jumlah dana masuk, penggunaan apakah sudah sesuai dengan yang direncanakan dan juga bukti fisik. Jadi yang penting adalah laporan online kemudian bukti fisik sesuai dengan laporan online tersebut."(BOS treasurer interview no. 27b).

According to teacher, the government which is participating in the management of BOS funds in SMP Negeri 16 Yogyakarta are *Dinas Pendidikan Kota, Dinas Pendidikan Provinsi* and *BPKP (Badan*

Pemeriksa Keuangan dan Pembangunan). (teacher interview no. 26c).

All the school teacher and staff evaluate the use of the BOS funds at the end period time (teacher interview no. 28c), and for the document that is being monitored is RKAS and financial statement including the appendix.

School committee is an organization in a school that plays a role in improving school's service quality by giving consideration, direction, support and supervision / monitoring at the level of the educational unit. School committee is supposed to work together with all school staff in the terms of monitoring the BOS funds. The school committee says that only *Dinas Pendidikan Kota* who monitored the BOS funds in SMP Negeri 16 Yogyakarta. (School Committee interview no. 26a). As for the document which being monitored the school committee said that, "*Seharusnya saya memantau laporan penggunaan dana BOS, tapi karena pada kenyataannya saya tidak dilibatkan dalam proses pengelolaan dana BOS ini.*" (School Committee interview. No 27b).

From this statement the research concludes that school committee are not involve in monitoring and evaluating process because there is no cooperation between school committee and SMP Negeri 16 Yogyakarta. By this conclusion, the researcher decides not to ask more about the question.

Table 10. Monitoring and Evaluating Interview Result.

Aspect	Respondent	Interview result
Monitoring and evaluating	Headmaster	DIKPORA (<i>Dinas Pendidikan Pemuda dan Olahraga</i>) is the organization which is monitoring the management of BOS funds in SMP Negeri 16 Yogyakarta for every 3 months, the document that being monitored is their financial statement, comparing between what is written in <i>JUKNIS</i> and reality. Evaluation process comes along whenever the BOS & School treasurer provide the annual financial monthly report to the headmaster.
	BOS Treasurer	It is continuously monitored every 3 months by <i>Dinas Pendidikan Provinsi & Kota</i> and the document which being monitored are the verification data, financial statement, financial online statement and every receipt that is written in financial statement. While being monitored they also evaluate the implementation of BOS funds in school.
	Teacher	<i>Dinas Pendidikan Provinsi, Kota</i> and BPKP is the organization which is monitoring the management of BOS funds in SMP Negeri 16 Yogyakarta. The document which is being monitored are RKAS and financial statement. The entire school teacher evaluate the use of the BOS funds every the end period time.
	School Committee	<i>Dinas Pendidikan Kota</i> is the one which is monitoring the management of BOS funds in SMP Negeri 16 Yogyakarta. The school committee is not involved in monitoring and evaluation process because there is no cooperation between school committee and school.

Source: source of data processed

4. Reporting

As one of the accountability of the BOS funds implementation, each organization which manages the BOS funds from all level are required to report their activities to the associated government. The things that are reported by executing BOS funds are related to statistic beneficiaries, distribution, utilization of funds, financial statement and the result of monitoring and evaluation complaint issues.

a. Report Format

The researcher only interview BOS treasurer on this section because BOS treasurer is the one which provides the financial statement. Starting from the format of the financial statement, they use format that has already prepared by the government in the form BOSK1, BOSK2, and *Buku Pembantu Kas & Bank*. (BOS treasurer interview no. 29). Those reports are submitted on www.bos.kemendikbud.go.id for every 3 months. (BOS treasurer interview 30). Then the BOS treasurer said something about the organization who received the report, “*yang jelas adalah sekolah, bukan berarti hanya kepala sekolah saja namun keseluruhan, lalu kota, provinsi dan online yang utama.*” (BOS treasurer interview no. 31).

Table 11. Format Report Interview Result

Aspect	Respondent	Interview Result
Format report	BOS treasurer	They use format that has already prepared by the government in the form BOSK1, BOSK2, and <i>Buku Pembantu Kas & Bank</i> . Those reports are submitted on www.bos.kemendikbud.go.id for every 3 months. All school teacher and staff, <i>Dinas Pendidikan Kota dan Dinas Pendidikan Provinsi</i> also received the report.

Source: source of data processed

b. Implementation Publication

According to *Petunjuk Teknis Dana BOS* on chapter III, school should publish the received amount of BOS funds, RKAS and financial statement on bulletin board but the BOS treasurer said that they do not publish the received amount and RKAS on bulletin (BOS treasurer no. Interview 32) but only publish the financial statement. (BOS treasurer interview no. 33).

Table 12. Implementation Publication Interview Result

Aspect	Respondent	Interview result
Publication	BOS treasurer	They do not publish the received amount and RKAS on bulletin but only publish the financial statement.

Source: source of data processed

C. Data Analysis

Below is the data analysis of the BOS Funds management in SMP Negeri 16 Yogyakarta Academic Year 2013/2014

Table 13. Data analysis of BOS Management

Term of Planning Analysis Data				
No.	Indicator	Petunjuk & Teknis dana BOS	SMP Negeri 16 Yogyakarta	Compatibility
1.	RKAS document	RKAS should be made before the academic year begin and based on the previous academic year evaluation of the BOS funds use.	RKAS is made 4 months before the academic year begin and is made based on student activities, facilities, curriculum and the evaluation from the previous year.	Yes
2.	Participant who involved	Headmaster, school treasurer, school committee.	Headmaster, school treasurer, school committee.	Yes
3.	Socialization of the management of BOS funds	The management BOS team should perform a meeting to socialize the BOS funds.	The management BOS team always performs a meeting to socialize the BOS funds.	Yes
Term of Implementing Analysis Data				
No.	Indicator	Petunjuk & Teknis dana BOS	SMP Negeri 16 Yogyakarta	Compatibility
4.	Student data	Form BOS-O1A fulfilling	Form BOS-O1A fulfilling	Yes
5.	Verification	Verify the received funds amount by the student existing data	Verify the received funds amount by the student existing data	Yes

No.	Indicator	Petunjuk & Teknis dana BOS	SMP Negeri 16 Yogyakarta	Compatibility
6.	Distribution time	Every 3 months per year	Every 3 months per year	Yes
7.	Withdrawal of BOS funds	The withdrawal of the funds are based on the schedule in RAPBS and only school treasurer who is able to take the money from the bank account based on headmaster agreement	The withdrawal of the funds are based on the schedule in RAPBS and only school treasurer who is able to take the money from the bank account based on school agreement	Yes
8.	The funds utilization	a. <i>Penerimaan Siswa Baru (PSB)</i> activity	Yes	Yes
		b. The purchase of textbooks and other supporting materials for the collection and development of the library	Yes	Yes
		c. Text book for library collection	Yes	Yes
		d. Remedial test, evaluation test, extracurricular, extra salary for teacher outside school time	Yes	Yes
		e. daily tests, general tests, school exams and report student learning outcomes	Yes	Yes

No.	Indicator	Petunjuk & Teknis dana BOS	SMP Negeri 16 Yogyakarta	Compatibility
		f. purchase of consumable goods	Yes	Yes
		g. subscription of electricity and services	Yes	Yes
		h. school building maintenance	Yes	Yes
		i. monthly salary for honorarium	Yes	Yes
		j. teacher professional development	Yes	Yes
		k. the provision of transportation cost for poor student	No, because it is no need to do that.	Yes
		l. BOS management expense	Yes	Yes
		m. purchasing computers	Yes	Yes
		n. another thing if those 13 points are already implemented	No, but the rest of the funds are used to building maintenance	Yes
9.	Procedure in purchasing goods or service	<i>Menggunakan prinsip keterbukaan dan ekonomis, dengan cara membandingkan harga penawaran dari penyedia barang/jasa dengan harga pasar dan melakukan negosiasi.</i>	do some research and comparing from one to another	Yes

No.	Indicator	Petunjuk & Teknis dana BOS	SMP Negeri 16 Yogyakarta	Compatibility
10.	Quality and affordable price	Pay attention to the quality of the goods/service and reasonable price	Pay attention to the quality of the goods/service and reasonable price	Yes
11.	Cash register	Every transaction always have receipt along with it.	Every transaction always have receipt along with it.	Yes
Term of Monitoring and Evaluating Analysis Data				
No.	Indicator	Petunjuk & Teknis dana BOS	SMP Negeri 16 Yogyakarta	Compatibility
12.	Supervision from relevant government	BOS management team from central, province, and district/city.	DIKPORA, province, city, central and BPKP.	Yes
13.	Monitored component	1. Alokasi dana sekolah penerima bantuan 2. Penyaluran dan penggunaan dana 3. Pelayanan dan penanganan pengaduan 4. Administrasi keuangan 5. Pelaporan, serta pemajangan rencana penggunaan dan pemakaian dana BOS.	1. Laporan triwulan 2. Laporan verifikasi 3. RKAS 4. Bukti fisik (lampiran)	No
14.	Evaluation	BOS management team should perform evaluation about the use of the BOS funds because they have to send the report.	Implemented	Yes

Term of Reporting Analysis Data				
No.	Indicator	Petunjuk & Teknis dana BOS	SMP Negeri 16 Yogyakarta	Compatibility
15.	Statement format	BOS-K1, BOS-K2, BOS-K3, BOS-K4, BOS-K5, BOS-K6 dan BOS-K7	BOS-K1, BOS-K2, BOS-K3, BOS-K4 dan BOS-K5	No
16.	Reporting time	Every 3 months and at the end of the year.	Every 3 months and at the end of the year.	Yes
17.	Recipient statement	SKPD District/City, online website and school.	SKPD District/City, online website and school.	Yes
18.	RKAS publication	Publishing RKAS document on school bulletin board	Not implemented	No
19.	Financial statement publication	Publishing financial statement on school bulletin board	Implemented	Yes

Source: source of data processed

Presentation amount:

1. Planning

$$\frac{3}{3} \times 100 = 100\%$$

The performance score of SMP Negeri 16 Yogyakarta in managing the School Operational Support Funds (*Dana BOS*) in terms of planning is 100% which categorized as very precise.

2. Implementating

$$\frac{8}{8} \times 100 = 100\%$$

The performance score of SMP Negeri 16 Yogyakarta in managing the School Operational Support Funds (*Dana BOS*) in terms of implementing is 100% which categorized as very precise.

3. Monitoring and Evaluating

$$\frac{2}{3} \times 100 = 66,7\%$$

The performance score of SMP Negeri 16 Yogyakarta in managing the School Operational Support Funds (*Dana BOS*) in terms of monitoring and evaluating is 66,7% which categorized as precise.

4. Reporting

$$\frac{3}{5} \times 100 = 60\%$$

The performance score of SMP Negeri 16 Yogyakarta in managing the School Operational Support Funds (*Dana BOS*) in terms of reporting is 60% which categorized as precise.

D. Discussion

In order BOS funds to run efficiently and effectively in SMP Negeri 16 Yogyakarta it is required a good financial management. Permana (2005:2) said, “*Manajemen keuangan sekolah merupakan proses perencanaan, pengalihan sumber, penyusunan anggaran dan penggunaan serta pelaporan keuangan di tingkat sekolah / madrasah*”. According to Conyers and Hills (1994) on Arsyad (1999 : 19) planning is a process which include decision and choices of various alternative for the use of resource to achieve certain

goals in the future. In this case the term of planning the management of BOS funds in SMP Negeri 16 Yogyakarta is to make RKAS and RAPBS consist of the needed activities to reach goal which equal with what M. Ichwan (1989: 1) that the planning in the making of school budgeting is written in RAPBS.

The planning of management BOS funds in SMP Negeri 16 Yogyakarta starts with preparation of budget plans (RKAS & RAPBS) that are made 4 months earlier before the academic year is began. RKAS is made based on student activities, facilities, curriculum and the evaluation from the previous year. RKAS is prepared by headmaster, school treasurer, teacher, and school committee. After the RKAS is done they perform a meeting with students' parent and school committee to socialize the result of RKAS to public.

According to *JUKNIS* on chapter 1 state that RKAS should be made before the academic year is started and it is made based on the result of the evaluation from the previous academic year. RKAS is made by several school participants such as headmaster, school treasurer and school committee. One of many responsibilities for BOS management team is to socialize about how BOS can participate in the school activity according to *JUKNIS* on chapter IV. Based on that explanation, it can be concluded that the management of BOS funds in term of planning is matched with what are written on *JUKNIS*.

The implementation of BOS funds in SMP Negeri 16 Yogyakarta basicly have 2 side, the income side and the outcome side. The income is determined by the total amount the school is received, one of the source is BOS funds. The outcome side from the implementation of BOS funds is an alocation that

should be pay on educational cost for example, to financing the activity of learning and teaching process, adminstrating, the school facility, to pay the salary expense and to financing other activities in order to develop the human resource.

From the income side, it starts with counting the amount of the received fund with calculating the amount of the total students then it is being verified in order to prove that the use of the funds are equal with the plan. It is equal with what has written on JUKNIS chapter III. According to JUKNIS on chapter V, the thing that is called outcome is divided into 14 things. SMP Negeri 16 Yogyakarta has been done 12 things correctly based on JUKNIS chapter V as follows; 1) purchasing of textbooks, 2) purchasing books to be saved in library, 3) purchasing consumable material, 4) financing of student activities, 5) financing many kind of tests, 6) subscribing electricity and services, 7) financing in development of teaching profession, 8) financing of school maintenance, 9) payment of honorarium teacher and educational staff, 10) financing of BOS management, 11) purchasing computer and 12) financing of *PPDB* activity. The two things that is not implemented are 1) the provision of transportation costs for poor student because it is not needed in SMP Negeri 16 Yogyakarta and 2) financing other things if those 13 elements are already implemented. SMP Negeri 16 Yogyakarta uses the remaining of BOS funds for maintaining the school building. It can be concluded that SMP Negeri 16 Yogyakarta performs the use of the funds in accordance with the plan. All the activities that have been defined in the RAKS are already

implemented properly by the school BOS management team. The result of BOS funds implementation in SMP Negeri 16 Yogyakarta is already considered as the good performance with score 100% and according to (Koswara, 2010 : 4) the management of implementing the BOS funds will be categorized as effective if it is match with what has written in RKAS.

According to Arkdon (2009 : 192) in order to get the accurate and trusted information of the activity process, it should be monitored objectively. In general, monitoring process can be divided into two things; 1) internal monitoring which is being monitored by central BOS management, province and district / city and 2) external monitoring. Monitoring internal is more like problem solving and external monitoring is to evaluate for a better program (Kusno : 2013).

In order to get a good and transparent program of BOS funds, it needs to evaluating and monitoring. According to Amtu (2011 : 62) Evaluating is supervision and controlling process to make sure that the school performance is accordance with what has been planned. Evaluating can be done by internal and external parties. Internal evaluating is more like self-evaluating and reflection. External evaluating is done by outside school parties that has been requested by the central government to monitoring the process of BOS funds in school. The evaluator can be done by *Badan Pemeriksa Keuangan (BPK)*, *Badan Pengawas Daerah (Bawasda)* and *Badan Pengawas Keuangan dan Pembangunan (BPKP)* (Kusno:2013). SMP

Negeri 16 Yogyakarta also performs monitoring and evaluating process that has been done inside parties and external parties.

In the term of monitoring and evaluating of BOS funds, SMP Negeri 16 Yogyakarta is performing quite well with the score 67.7% , that means only 67.7% things that match with what is written on JUKNIS. Although it is written in JUKNIS on chapter VIII that school committee do not get involved in the term of monitoring (through report or any other document) but according to central BOS team, (bos.kemendikbud.go.id) school committee and parent should be more critical oversee the use of the BOS funds for the transparency, it can be implemented by providing information about all of the use of BOS funds. According to the recognition of the school committee, they do not include in the whole thing of monitoring of the BOS funds in SMP Negeri 16 Yogyakarta.

The last stage in the management of BOS funds in SMP Negeri 16 Yogyakarta is reporting. Permana (2005 : 9) said that

“Pelaporan merupakan bagian dari proses monitoring dan evaluasi raktik manajemen keuangan. Pelaporan bermaksud memperoleh gambaran menyeluruh mengenai kegiatan yang telah direalisasikan berdasarkan rencana yang telah dibuat”.

From the data analysis above,it could be concluded that term of reporting in the management of BOS funds in SMP Negeri 16 Yogyakarta is erformed quite well with score is 60%. The things that are not equal with the JUKNIS are the format of the financial statement which the school treasurer says only 3 instead of 7 as written in JUKNIS on chapter VII and the RKAS which should be published as written on chapter III.

In general, the total percentage of the management of BOS funds at SMPN 16 Yogyakarta is 81.7% instead of 100% which means the school has been running the management of BOS funds 81.7% of what it should be done in accordance with the applicable rules (JUKNIS).

CHAPTER V CONCLUSION AND SUGGESTION

A. Conclusion

Based on the result and discussion on chapter IV, this research can be concluded:

1. The Management of Operational Support Funds (*dana BOS*) in SMP Negeri 16 Yogyakarta in 2013 in terms of planning is well performed, it is started with *RKAS (Rencana Kegiatan Anggaran Sekolah)* which is arranged before the new academic year begin. *RKAS* is arranged based on student activities and needs, facilities, curriculum and the evaluation from the previous year. *RKAS* is prepared by headmaster, school treasurer, teacher, and school committee. After the *RKAS* has been done, they perform a meeting with students' parent and school committee to socialize the result of *RKAS* to public. The terms of planning in management of *BOS* funds at SMP Negeri 16 Yogyakarta is 100% match with what is written in *Petunjuk & Teknis dana BOS Tahun 2014*.
2. The Management of Operational Support Funds (*dana BOS*) in SMP Negeri 16 Yogyakarta in 2013 in terms of the implementation begins with collecting the data of the students by filling in form *BOS-O1A* for every student and after all the data are collected, school will determine how much amount that they will receive. In order to get the exact amount, *BOS* management team should verify by filling in form which conducts the adjustment of the funds. School will get the *BOS* funds every 3

months a year, only school treasurer can take the money from the bank only with headmaster approval. Implementation is an activity that has been arranged in RKAS and RAPBS (as with the regulation on *JUKNIS*). SMP Negeri 16 Yogyakarta has done 12 components instead of 14 components. The two unimplemented components are: 1) The provision of transportation costs for poor student and 2) other component if the other 13 components are implemented. There are some procedure in purchasing goods / service, the procedure is to observe with minimal in 3 different supplier while looking for the lowest and highest price then compare to each of goods quality and every transaction always have receipt along with it. The terms of implementation in management of BOS funds at SMP Negeri 16 Yogyakarta is 100% match with what has written in *Petunjuk & Teknis dana BOS Tahun 2014*.

3. Monitoring in SMP Negeri 16 Yogyakarta is conducted by *Dinas Pendidikan Provinsi, Kota & Pusat*, DIKPORA and BPKP and the document that is being monitored are financial statement, verification data, RKAS and cash register but those point are not equal to what has written on *JUKNIS*. As the evaluation process, BOS management team continuously performs evaluation at the end of academic year and after submitting online report per 3 months. From explanation above, The terms of Monitoring and Evaluation in management of BOS funds at SMP Negeri 16 Yogyakarta is 66.7% match with what has written in *Petunjuk & Teknis dana BOS Tahun 2014*.

4. The reporting process in SMP Negeri 16 Yogyakarta is conducted every 3 months at the end of the year by using BOSK1-BOSK5 reporting format. Based on JUKNIS the reporting format which school should be submitted is BOSK1-BOSK8 reporting format. The report is saved in the school and published in the bulletin board but BOS management team do not publish RKAS document on school bulletin. Based on the explanation above can be concluded that the terms of Reporting in management of BOS funds at SMP Negeri 16 Yogyakarta is 60% match with what has written in *Petunjuk & Teknis dana BOS Tahun 2014*.

B. Suggestion

Based on result, discussion, data analysis and conclusion that has been performed, it can be provided some suggestions as follows :

1. The management of BOS funds is supposed to be performed jointly with the involvement of the entire school society because some questions are answered differently from each respondent.
2. School Committee (which a part of behalf students' parent) needs to be involved more in the management of BOS funds especially in term of monitoring. At this periode, the role of School Comitee is just creating RKAS. School Comittee is supposed to be monitoring to avoid the missappropriation case.
3. To the Headmaster, BOS treasurer and Teacher should learn more about the management of BOS funds especially in terms of monitoring &

evaluating and reporting from *Petunjuk Teknis Penggunaan dan Pertanggungjawaban Keuangan Dana BOS (JUKNIS)* because some questions are not answered in accordance with what is written in JUKNIS.

C. Research Limitation

This research has been conducted in accordance with scientific procedure, however it still has its limitation. As for the limitation of the research are as follows:

1. Research time carried out the same time with midterms exam and *ujian akhir semester (UAS)* so the researcher can not easily perform in-depth interview due to time limitation and also the bustle of the work for the School Committee.
2. During the research time, the chief of BOS treasurer period 2013/2014 was taking a break because of sick so the researcher conducted an interview with the deputy treasurer.

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Appendix 1. Research Instrument

Table 14. Research Instrument

Instrumen Perencanaan							
No.	Aspek	Indikator	Pertanyaan	Responden			
				Kepala Sekolah	Bendahara BOS	Guru	Komite Sekolah
1.	Penyusunan RAPBS	a. Dokumen RKAS	Bagaimana dan kapan penyusunan RAPBS?				
		b. Pihak yang terlibat	Pihak mana saja yang terlibat dalam penyusunan RAPBS?				
2.	Perencanaan Penggunaan Dana BOS	a. Penyuluhan / Sosialisasi pengelolaan dana BOS	Apakah ada penyuluhan / sosialisasi tentang dana BOS? Bila ada, kapan?				
Instrumen Pelaksanaan							
No.	Aspek	Indikator	Pertanyaan	Responden			
				Kepala Sekolah	Bendahara BOS	Guru	Komite Sekolah
1.	Pengalokasian	a. Data Siswa	Bagaimana pengumpulan data siswa?				
		b. Verifikasi dana BOS	Bagaimana proses verifikasi dana BOS di sekolah?				
2.	Penyaluran	a. Waktu Penyaluran	Kapan waktu penyaluran dana BOS?				

No.	Aspek	Indikator	Pertanyaan	Responden			
				Kepala Sekolah	Bendahara BOS	Guru	Komite Sekolah
		b. Pengambilan dana BOS	Bagaimana cara pengambilan dana BOS?				
		c. Jumlah penerimaan dana BOS	Berapa jumlah dana BOS yang diterima oleh sekolah?				
3.	Pemanfaatan	a. Dana untuk PSB (Penerimaan Siswa Baru)	Apakah kegiatan PSB sebagian didanai oleh dana BOS?				
		b. Dana untuk pembelian buku referensi	Apakah pembelian buku referensi menggunakan sebagian dana dari dana BOS?				
		c. Dana untuk pembelian buku teks pelajaran untuk dikoleksi di perpustakaan	Apakah pembelian buku teks pelajaran untuk di perpustakaan menggunakan sebagian dana dari dana BOS?				

No.	Aspek	Indikator	Pertanyaan	Responden			
				Kepala Sekolah	Bendahara BOS	Guru	Komite Sekolah
		d. Dana untuk pembiayaan kegiatan remedial, pengayaan, ekstra kulikuler, honor tambahan jam mengajar di luar jam belajar, dan akomodasi dalam rangka mengikuti lomba	Apakah pembiayaan kegiatan remedial, pengayaan, ekstra kulikuler, honor tambahan jam mengajar di luar jam belajar, dan akomodasi dalam rangka mengikuti lomba menggunakan sebagian dari dana BOS?				
		e. Dana untuk pembiayaan ulangan harian, ulangan umum, ujian sekolah, laporan hasil belajar belajar siswa.	Apakah pembiayaan ulangan harian, ulangan umum, ujian sekolah, laporan hasil belajar belajar siswa menggunakan sebagian dari dana BOS?				
		f. Dana untuk pembelian bahan-bahan habis pakai	Apakah pembiayaan bahan-bahan habis pakai menggunakan dari sebagian dana BOS?				

No.	Aspek	Indikator	Pertanyaan	Responden			
				Kepala Sekolah	Bendahara BOS	Guru	Komite Sekolah
		g. Dana untuk langganan daya dan jasa	Apakah pembiayaan langganan daya dan jasa menggunakan sebagian dari dana BOS?				
		h. Dana untuk perawatan sekolah	Apakah pembiyaan perawatan sekolah menggunakan sebagian dari dana BOS?				
		i. Dana untuk honorarium bulanan guru honorer dan tenaga kependidikan honorer	Apakah pembiayaan honorarium bulanan guru honorer dan tenaga kependidikan honorer menggunakan sebagian dari dana BOS?				
		j. Dana untuk pengembangan profesi guru	Apakah pembiayaan pengembangan profesi guru menggunakan sebagian dari dana BOS?				

No.	Aspek	Indikator	Pertanyaan	Responden			
				Kepala Sekolah	Bendahara BOS	Guru	Komite Sekolah
		k. Dana untuk pemberian bantuan biaya transportasi terhadap siswa kurang mampu	Apakah pembiayaan pemberian bantuan biaya transportasi terhadap siswa kurang mampu menggunakan sebagian dari dana BOS?				
		l. Dana untuk pembiayaan pengelolaan BOS (ATK, surat menyurat, penggandaan, intensif bagi bendahara dan biaya transportasi)	Apakah pembiayaan pengelolaan BOS menggunakan sebagian dari dana BOS?				
		m. Dana untuk pembelian komputer untuk kegiatan belajar	Apakah pembiayaan pembelian komputer menggunakan sebagian dari dana BOS?				

No.	Aspek	Indikator	Pertanyaan	Responden			
				Kepala Sekolah	Bendahara BOS	Guru	Komite
		n. Dana untuk komponen lainnya bila seluruh komponen a s.d m sudah terpenuhi	Apakah ada pembiyaan lainnya yang menggunakan sebagian dari dana BOS?				
4.	Pembelian Barang dana Jasa	a. Prosedur pembelian barang dan jasa	Bagaimana prosedur pembelian barang dan jasa?				
		b. Kualitas dan kewajaran harga barang	Apakah ada batasan dari kualitas dan kewajaran harga barang?				
		c. Bukti pengeluaran fisik	Apakah selalu disertai bukti pengeluaran fisik pada setiap transaksi?				

Instrumen Pengawasan dan Evaluasi							
No.	Aspek	Indikator	Pertanyaan	Respondem			
				Kepala Sekolah	Bendahara BOS	Guru	Komite Sekolah
1.	Pengawasan	a. Pengawasan dari dinas terkait	Pihak mana saja yang terlibat dalam pengawasan dana BOS?				
		b. Komponen yang dipantau	Komponen apa saja yang dipantau?				
2.	Evaluasi	Evaluator	Siapa saja yang terlibat dalam evaluasi penggunaan dana BOS?				
Instrumen Pelaporan							
No.	Aspek	Indikator	Pertanyaan	Responden			
				Kepala Sekolah	Bendahara BOS	Guru	Komite Sekolah
1.	Format penggunaan	a. Format pelaporan	Bagaimana format pelaporan yang dipakai dalam pembuatan laporan penggunaan dana BOS?				
		b. Waktu Pelaporan	Kapan saja waktu pembuatan pelaporan?				

No.	Aspek	Indikator	Pertanyaan	Responden			
				Kepala Sekolah	Bendahara BOS	Guru	Komite Sekolah
		c. Pihak yang diberi laporan	Pihak mana saja yang diberi laporan?				
2.	Publikasi Penggunaan	a. Publikasi dana yang diterima	Apakah melakukan publikasi terkait dengan dana BOS yang diterima?				
		b. Publikasi rencana dana BOS?	Apakah melakukan publikasi terkait dengan rencana dana BOS?				

Appendix 2. Transkrip Wawancara

Sumber :

A = kepala sekolah

B = bendahara BOS

C = guru

D = komite sekolah

Instrumen Perencanaan

1. Pembuatan dokumen RKAS / RAPBS

- a. Dalam penyusunan RKAS dilaksanakan pada 4 bulan sebelum tahun ajaran baru. Kita susun dan buat sesuai bidangnya, kalau tahun lalu kan ada 4 Wakil Kepala Sekolah masing-masing membuat sesuai dengan kebutuhan dan kesesuaian sampai sarpras (sarana prasarana), kurikulum, dan kesiswaan. Namun kalau sekarang sudah berdasarkan standar. Maret kita buat dan nanti bulan Juli sudah berjalan.
- b. RKAS dibuat sebelum tahun ajaran baru, RKAS dibuat untuk memudahkan pembuatan RAPBS karena RAPBS lebih rinci.
- c. RKAS dibuat 4 bulan sebelum tahun ajaran baru dan dibuat berdasarkan hasil evaluasi tahun lalu, direncanakan dengan dilihat mana yang (tahun lalu) tidak, penting, dan yang lebih penting, mana yang erlu didahulukan, tentukan skala prioritasnya yang mana kemudian baru dibuat. Lalu misalnya ada proker yang tidak terlaksana lalu tahun ini harus diganti.

2. Pihak yang terlibat

- a. Pihak yang terlibat ada dari kepala sekolah, komite sekolah, guru, dan bendahara sekolah. Kita membuat anggaran secara transparan dan laporan penggunaan yang transparan. Bendahara yang membuat adalah bendahara khusus BOS sekolah yang nantinya juga melakukan kerjasama dengan bendahara sekolah.
- b. Yang jelas kepala sekolah, kemudian staf sekolah seperti bendahara dan juga komite sekolah.

- c. Pihak yang terlibat? Kepala sekolah, kepala sekolah, komite, dan guru.
3. Publikasi RKAS (ditempel di papan pengumuman)
 - a. Berjalan dan dilakukan setelah diadakannya pengesahan dari dinas. Sosialisasi lain yang dilakukan adalah dengan pertemuan wali murid terutama pada awal PPDB dilakukan sosialisasi sekolah gratis namun gratis dari segi apa, seperti gratis biaya SPP. Tetapi untuk biaya personal, tetap diadakan iuran. Sosialisasi ini untuk memberi tahu sumber dana yang diperoleh oleh sekolah supaya kegiatan sekolah berjalan dengan lancar.
 - b. Tidak ada, namun tentu ada sosialisasi minimal kepada pengurus komite yang mewakili orang tua siswa yang diadakan setelah RAPBS selesai dan yang berarti sudah siap untuk ditayangkan.
 - c. Tentunya ada publikasi dalam bentuk briefing ke semua warga sekolah, kalau ke wali murid beda sosialisasinya nanti itu khusus dengan mengadakan pertemuan wali murid. Biasanya gentian kelas 7,8, & 9.

Instrumen Pelaksanaan

4. Pengumpulan data siswa
 - a. Mengisi formulir yang tertera dalam dana BOS
 - b. kan kita sudah ada data pokok siswa dan data pokok pendidik yaitu formulir BOS-O1A
 - c. Pakai rombongan, kita kan punya 7 kelas yang masing-masing berisi 34 siswa dan juga mengisi formulir data siswa.
5. Proses verifikasi
 - a. Iya, selalu ada proses verifikasi.
 - b. Selalu. Kita kan selalu dikirim blanko data isian verifikasi pencocokan yang di situ kita bisa mengisi salah satunya adalah poin lebih kurang. Kalau memang lebih kita bisa mengisi lebih kalau memang kurang ya kita isi kurang.
 - c. Biasanya tidak ada tuh.
6. Waktu Penyaluran
 - a. Waktu penyaluran dana BOS dilaksanakan pada 3 bulan sekali, bulannya saya tidak hafal mohon ditanya kepada Bu In.
 - b. Setiap awal triwulan tepat sekali biasanya tanggal 1. Kalau tanggal 1 adalah tanggal merah maka tanggal 2 kalau masih ada kendala berarti di tanggal 3 yang penting awal triwulan selalu turun.
 - c. Penyaluran? Nggak pasti. Biasanya nanti dihubungkan kalau dana BOS sudah turun, tapi pasti telat sih..nanti program sudah berjalan baru muncul jadi harus ada dana talangan tapi tetap datangnya per triwulan.
7. Cara pengambilan dana BOS
 - a. Transfer pada rekening sekolah, rekening sekolah dibuat 2 penanggungjawab yaitu kepala sekolah dan bendahara sekolah, bendahara sekolah yang mengambil uang melalui rekening tersebut dengan persetujuan kepala sekolah dan diambil sesuai kebutuhan.
 - b. Pengambilan dana BOS sesuai dengan program perencanaan sesuai dengan timing, maksudnya adalah menyesuaikan kebutuhan. Cara mengambilnya mengisi blanko pengambilan dan hanya 1 orang yaitu

bendahara sekolah yang mengambil kita semua tidak boleh. Diambil di bank BPD yang sudah ditunjuk untuk menerima dana BOS.

- c. Setahu saya, kepala sekolah sama bendahara.
8. Jumlah dana BOS yang diterima
 - a. Mohon ditanya ke Bu In.
 - b. Karena Anda tahun 2013/2014 per siswa masih Rp 710.000,00 kalau 2014/2015 per siswa Rp 1.000.000,00 per januari 2015.
 - c. Saya kurang tahu pastinya berapa, tanyakan saja ke bendahara.
9. Penggunaan Dana BOS pada PPDB
 - a. Ya sebagian menggunakan dari dana BOS.
 - b. Iya dari dana BOS kita diberi alokasi dana Rp 30.000,00 per siswa terdaftar jadi tinggal dikalikan kita mencari siswa 238 jadi Rp 7.140.000,00
 - c. Iya, sebagian dianggung dana BOS.
10. Penggunaan Dana BOS pada pembelian buku referensi
 - a. Ya sebagian dari dana BOS dengan alokasi 5% dari dana BOS
 - b. Ya dibantu juga dari dana BOSDA dengan alokasi 5% dari dana keseluruhan.
 - c. Iya, dana BOS.
11. Penggunaan dana BOS untuk pembelian buku teks pelajaran untuk koleksi perpustakaan
 - a. Ya, sebagian dari dana BOS dan sebagian lagi dari BOSDA
 - b. Iya, ada sebagian.
 - c. Iya.
12. Pembiayaan kegiatan remedial, pengayaan, ekstrakurikuler, dll
 - a. Ya, sebagian juga dari dana BOSDA
 - b. Ya, kalau ditanya persentase anggarannya agak susah ya kalau per kegiatan yang pasti adalah belanja pegawai 15%, belanja jasa dan kegiatan 65% dan belanja modal adalah 20%. Dan hal itu termasuk kedalam belanja jasa dan kegiatan yaitu 65%

- c. Kayaknya dari dana BOS juga, sih..
13. Pembiayaan ulangan harian, ulangan umum, ujian sekolah, dan laporan hasil belajar siswa
- a. Ya.
 - b. Ya.
 - c. Ya, ada dari BOSDA juga.
14. Dana pembelian bahan habis pakai
- a. Ya, seperti ATK.
 - b. Ya, ada.
 - c. Ya, dari BOSDA.
15. Dana untuk langganan daya dan jasa
- a. Ya, langganan seperti koran, listrik, internet dan cleaning service melalui offshoring.
 - b. Ya, seperti langganan listrik, telepon, internet dan cleaning service.
 - c. Ya, dari dana BOS.
16. Dana untuk perawatan sekolah
- a. Ya, seperti pengecatan dan sanitasi.
 - b. Ya, ada.
 - c. Ya, ada dari BOS ada dari BOSDA juga.
17. Dana untuk honorarium bulanan guru honorer dan tenaga kependidikan honorer
- a. Ya.
 - b. Tidak ada, PTT sudah tidak ada.
 - c. Ya, dari dana BOS.
18. Dana untuk pengembangan profesi guru
- a. Ya
 - b. Ya, ada seperti MGMP dan seminar.
 - c. Ya, ada.
19. Dana untuk pemberian bantuan biaya transportasi terhadap siswa kurang mampu
- a. Kebetulan tidak diperlukan.

- b. Tidak ada, di sini yang tidak mampu sudah masuk JPD.
 - c. Tidak diperlukan hal yang seperti itu.
20. Dana untuk pembiayaan pengelolaan dana BOS
- a. Ya, ada.
 - b. Ya, ada.
 - c. Ya, ada.
21. Pembelian komputer untuk kegiatan belajar
- a. Ya.
 - b. Ya, ada komputer untuk di salah satu ruangan dimana murid bisa memakainya.
 - c. Ya, ada dari BOS dan BOSDA juga.
22. Dana komponen lainnya
- a. Tidak ada, kami hanya mengikuti yg ada di juknis apa yang diperbolehkan dan yang tidak.
 - b. Sebetulnya kita memakai dana yang lebih untuk menyewa jasa cleaning service dan perawatan sekolah karena bangunan ini sangat luas gedung lama maka memerlukan perawatan ekstra. Juga kemarin kita memakai dana lebih untuk alat pembelajaran, tapi ini sedang membahas komponen ya bukan alokasinya, jadi untuk komponen, tidak ada.
 - c. Setahu saya dana BOS kan dana dikelompokan dari kurikulum, sarpras. Jadi ya sudah masuk itu semua, jadi tidak ada lagi.
23. Prosedur pembelian barang dan jasa
- a. Ya tentunya ada, lebih prosedurnya ditanyakan saja ke bendahara.
 - b. Prosedurnya adalah akumulasi sesuai dengan kebutuhan dan sekolah juga sudah punya tim untuk pengadaan barang seperti diadakan survei dan banyak penawaran dari pihak luar. Lalu dilakukan pembandingan.
 - c. Ada prosedur seperti survey minimal 3 tempat.
24. Kualitas dan kewajaran harga barang
- a. Ya dipertimbangkan terlebih dahulu kualitasnya bagaimana dan kewajaran harga tersebut.
 - b. Iya, memalalui proses pembandingan itu tadi.

- c. Dilihat standar harga terendah dan tertinggi, dibandingkan dengan kualitas masing-masing.

25. Bukti pengeluaran fisik

- a. Ya, pasti selalu disertai bukti pengeluaran.
- b. Ya, selalu.
- c. Ya, pasti, selalu.

Instrumen Pengawasan dan Evaluasi

26. Pengawasan dari dinas terkait

- a. DIPORA melakukan pengawasan dana BOS dengan waktu setiap triwulan
- b. Yang jelas sudah rutin di monitoring per triwulan dari yang utama adalah dinas pendidikan provinsi, dari kota selalu ada penagihan laporan.
- c. Setahu saya kalau dana BOS itu dari dinas pendidikan kota dan provinsi, BPKP
- d. Hanya dinas pendidikan kota saja setau saya.

27. Komponen yang dipantau

- a. Laporan keuangan triwulan seperti apakah ada poin-poin yang keluar dari juknis yang berlaku dan juga barang yang kita beli ikut dipantau.
- b. Yang pertama verifikasi jumlah dana masuk, penggunaan apakah sudah sesuai dengan yang direncanakan dan juga bukti fisik. Jadi yang penting adalah laporan online kemudian bukti fisik sesuai dengan laporan online tersebut.
- c. Yang dipantau ya penggunaannya disesuaikan antara yang direncanakan di RKAS dengan pelaksanaan, lalu dicek lampiran-lampirannya.
- d. Seharusnya saya memantau laporan penggunaan dana BOS, tapi karena pada kenyataannya saya tidak dilibatkan dalam proses pengelolaan dana BOS ini.

28. Evaluator

- a. kepala sekolah juga ikut mengawasi dengan cara bendahara sekolah memberi laporan selama 1 bulan sekali. apakah semua hal-hal tersebut sudah dilaksanakan atau ada yang belum dilaksanakan.
- b. Yang jelas, yang pertama adalah kepala sekolah, yang kedua adalah setiap monitoring dari dipora itu selalu ada evaluasinya juga.
- c. Semua pihak biasanya ikut mengevaluasi biasanya dilakukan pada akhir periode.

Instrumen Pelaporan

29. Format pelaporan

BOSK1, BOSK2, BOSK3, kemudian ada buku pembantu kas, buku pembantu bank.

30. Waktu pelaporan

Setiap triwulan karena ada kewajiban untuk menyerahkan laporan online dan laporan akhir tahun.

31. Pihak yang diberi laporan

Yang jelas adalah sekolah, bukan berarti hanya kepala sekolah saja namun keseluruhan, lalu kota, provinsi dan online yang utama.

32. Publikasi rencana dana BOS

Tidak ada.

33. Publikasi hasil penggunaan dana BOS

Ada. Bisa dilihat di papan pengumuman tetapi kan bisa dilihat dari penggunaan berarti bisa dilihat juga dana yang diterima berapa.

Appendix 3. Pedoman Dokumentasi

Table 15. Pedoman Dokumentasi

No	Dokumentasi	Ketersediaan		Keterangan
		Ada	Tidak Ada	
1.	Dokumen RKAS	✓		
2.	Penyuluhan / Sosialisasi pengelolaan dana BOS	✓		
4.	Jumlah penerimaan dana BOS	✓		Terima dana BOS Triwulan III Juli 2013 = Rp 125.847.500,00 Terima dana BOS Triwulan IV Oktober 2013 = Rp 129.042.500,00 Terima dana BOS Triwulan I Januari 2014 = Rp 127.445.000,00 Terima dana BOS Triwulan II April 2014 = Rp 127.445.000,00
5.	Dana Untuk PSB	✓		Dalam dana SPJ bulan Juli 2013 tercatat Rp 30.000,00 x 238 siswa = Rp 7.140.000,00
6.	Dana untuk pembelian buku referensi	✓		Dialihkan ke dana BOSDA
7.	Dana untuk pembelian buku teks pelajaran untuk dikoleksikan di perpustakaan	✓		Dialihkan ke dana BOSDA

8.	Dana untuk pembiayaan kegiatan pembelajaran remedial, pengayaan, olahraga, kesenian, dan Ekstra Kulikuler.	✓		<p>Juli 2013</p> <ul style="list-style-type: none"> - Konsumsi snack pertandingan bola basket Rp 530.000,00 - Snack rapat OSIS Rp 174.000,00 <p>Agustus 2013</p> <ul style="list-style-type: none"> - Konsumsi kegiatan latihan upacara 17 Agustus Rp Rp 521.000,00 <p>September 2013</p> <ul style="list-style-type: none"> - Bimbingan intensif bahasa Inggris kelas IX Rp 22.312.500,00 - Biaya kegiatan pramuka Rp 450.000,00 <p>Oktober 2013</p> <ul style="list-style-type: none"> - Kegiatan LKK Rp 600.000,00 - Kegiatan pentas seni Rp 594.000,00 <p>November 2013</p> <ul style="list-style-type: none"> - Lomba LT3 Rp 3.768.000,00 - Porgukar Rp 1.500.000,00 <p>Desember 2013</p> <ul style="list-style-type: none"> - Kegiatan ekstrakurikuler Rp 5.440.000 - Test psikologi siswa Rp 17.925.000 - Kegiatan layanan klinis pendamping siswa kelas IX Rp 10.160.000 <p>Januari 2014</p> <ul style="list-style-type: none"> - Pembimbingan klinis kelas IX Rp 2.640.000,00 <p>Februari 2014</p> <ul style="list-style-type: none"> - Kegiatan PMR 974.000,00 <p>Maret 2014</p> <ul style="list-style-type: none"> - Intensif menjelang UN Rp 20.125.000,00 <p>Mei 2014</p> <ul style="list-style-type: none"> - Perkemahan Rp 19.000.000,00 <p>Juni 2014</p> <ul style="list-style-type: none"> - Kegiatan pameran siswa Rp 2.261.600,00
9.	Dana untuk	✓		Dalam SPJ BOS bulan Juli 2013 –Juni

	pembiayaan ulangan harian, ulangan umum, ujian sekolah, laporan hasil belajar			2014, laporan pertanggungjawaban a) Ujian Praktik Rp 8.500.000,00 b) UTS Rp 18.350.000,00 c) UAS Rp 12.000.000,00
10.	Dana untuk pembelian bahan habis pakai	✓		1. Pembelian tinta Agustus 2013 Rp 750.00,00 2. Pembelian tinta Februari 2014 Rp 825.000,00
11.	Dana untuk langganan daya dan jasa	✓		1. Juli 2013 Rp 2.763.980 2. Agustus 2013 Rp 2.527. 560,00 3. September 2013 Rp 3.192.000,00 4. Oktober 2013 Rp 3.370.866,00 5. November 2013 Rp 3.655.031,00 6. Desember 2013 Rp 3.553.728,00
12.	Dana untuk perawatan sekolah	✓		1. Perbaikan saran taman lingkungan sekolah Juli 2013 Rp 3.060.000 2. Biaya pemindahan geting November 2013 Rp 285.000,0 3. Perawatan sekolah Maret 2014 Rp 1.668.000,00
13.	Dana untuk pembiayaan honorarium bulanan guru dan tenaga kerja kependidikan honorer	✓		Membayar PTT : 1. Juli 2013 – Desember 2013 Rp 3.192.000,00 per bulan 2. Januari 2014 Rp 2.867.000,00 3. Februari – April 2014 Rp 3.200.000 per bulan 4. Mei 2014 Rp 4.150.000,00 5. Juni 2014 Rp 4.150.000,00
14.	Dana untuk pengembangan profesi guru	✓		1. Honor utk narasumber peningkatan mutu sekolah oktober 2013 Rp 225.000,00 2. Workshop guru dan karyawan Mei 2014 Rp 31.682.000,00 3. Workshop guru dan karyawan Juni 2014 Rp 31.682.000,00
15.	Dana untuk bantuan transportasi terhadap siswa miskin		✓	

16.	Dana untuk pembiayaan pengelolaan dana BOS	✓		Pembelian ATK BOS - November 2013 Rp 48.500,00 - Desember 2013 Rp Rp 116.000,00 - Januari 2014 Rp 140.000,00
17.	Dana untuk pembelian komputer	✓		Pengadaan laptop dan LCD Desember 2013 Rp 6.865.000,00
18.	Dana untuk lainnya		✓	
19.	Bukti fisik pengeluaran	✓		Selalu terlampir dalam SPJ
20.	Format pelaporan	✓		Format pelaporan dana BOS yaitu buku kas umum, buku kas tunai, surat-surat pendukung (surat tugas, surat dinas, dll), daftar honor guru dan karyawan, surat setoran pajak, buku pembantu bank dan bukti pengeluaran.

Appendix 4. Foto

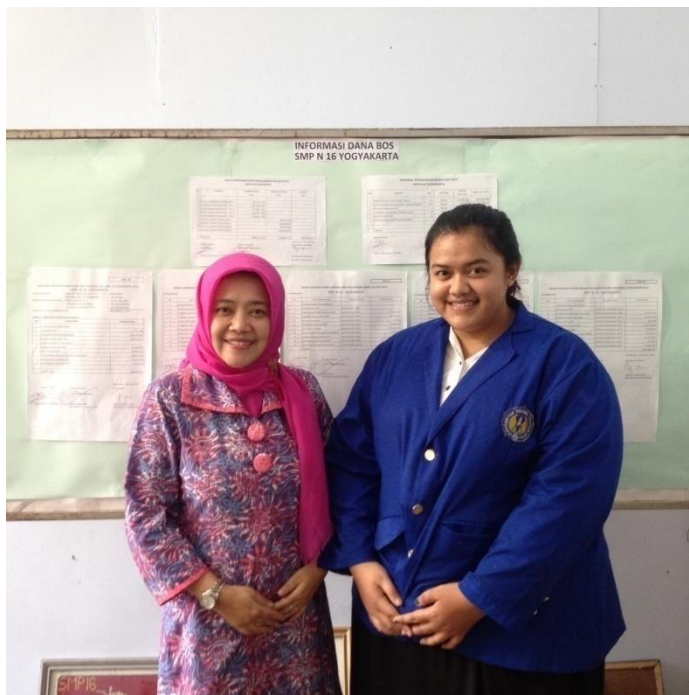
Interview with teacher of SMPN 16 Yogyakarta



Interview with the headmaster of SMPN 16 Yogyakarta



Interview with the BOS treasurer of SMPN 16 Yogyakarta



Interview with the school committee of SMPN 16 Yogyakarta



