

Analysis of the Management of School Operational Assistance Funds at the Palu Potential Vocational High School

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ABSTRACT

The results of the management analysis show that the School Operational Assistance funds received by SMK Bina Potential Palu in 2016 amounted to Rp. 278,250,000, while the realization of the use of BOS funds was Rp. 278,250,000, this implies that the use of BOS funds at SMK Bina Potential Palu has been realized optimally and effectively. However, based on research, shows that there are several components whose use is outside the budget plan prepared by the school. So there are some components that experience minus their use. According to information obtained from SMK Bina Potential Palu, the delay in distributing BOS funds became an obstacle in meeting school operational needs, so schools had to use funds collected from student tuition fees.

Keywords – Management, Funds, School Operations

INTRODUCTION

Education is seen as a means to improve the quality of a nation's human resources (1). A developed nation is a nation that cares about education and can be illustrated by the educational attainment of its citizens (2). The educational attainment of a nation can be seen from the compatibility between the goals and the implementation of education. In Indonesia, according to Article 3 of Law Number 20 of 2003, the purpose of national education is to develop the potential of students to become human beings who believe and are devoted to God Almighty, have a noble character, are healthy, knowledgeable, capable, creative, independent and become democratic and responsible citizen (3). The national function of education is to develop capabilities and shape the character and civilization of a dignified nation in the context of the intellectual life of the nation (4).

According to the Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System, it is stated that the government and local governments are obliged to provide services and facilities and ensure the implementation of quality education for every citizen without discrimination (5). One of the roles of the state in this regard is to provide or reduce the cost of education in Indonesia. Government Regulation (PP) Number 32 of 2013 concerning National Education Standards (SNP) explains that

broadly the cost of education consists of investment costs, operating costs, and personal costs (6).

The cost of education is one of the important aspects of achieving educational goals. This education fee will be used to finance all education costs (7). One of the main problems in financing education is how to meet the investment, operational and personal needs of schools and how to protect the community, especially the poor, to fight for their right to get a proper education at the Elementary School (SD), Junior High School (SMP) and Middle School levels. Upper (high school) (8). The government's effort in this case the Ministry of Education and Culture to overcome this is to provide School Operational Assistance Funds (BOS) to registered schools. The School Operational Assistance Fund provided by the Ministry of Education and Culture is called the National BOS or hereinafter referred to as BOS, in addition to the National BOS, there is also BOSDA (Regional BOS) provided by the Regional/Provincial Government. (9).

BOS has been implemented since July 2005 with the target of all students at the basic education level (SD and SMP) as well as other equal educational units. School Operational Assistance (BOS) is a government program that is used to provide funding for non-personnel operating costs for basic education units as the implementation of 9-year compulsory education (10). The 9-year compulsory education aims to provide minimum education for Indonesian citizens to develop their potential so that they can live independently in society or continue their education to a higher level. To ease the public's burden on education financing in the context of completing the 9-year quality compulsory education, the Government allocates School Operational Assistance (BOS). The success of BOS implementation can be seen from the acceleration of completion of compulsory education.

School Operational Assistance (BOS) for SMK is a government program in the form of direct funding to Vocational High Schools (SMK) with the number of aid funds received by schools calculated based on the number of students in each school multiplied by the size of the aid fund unit. The general objective of BOS SMK is to provide affordable and quality education services for all levels of society. The assistance provided by the government is calculated based on the number of students per school multiplied by the BOS SMK unit fee. The unit cost of the BOS SMK program is IDR 1,400,000 / student / per year (11).

The role of the BOS SMK is to provide opportunities for all students to obtain quality education services by requiring schools to provide waivers/reductions in school operational costs to students (11). The BOS funds received are calculated to ease the burden on all students at the school on average. According to Permendiknas Number 69 of 2009 the use of BOS funds for SMK is to help meet the needs of school operational costs or personnel (12). Based on the policy of the Directorate of Vocational Development, BOS funds can be used for purchasing/doubling textbooks, purchasing school stationery used for learning, doubling questions and providing student answer sheets in test and exam activities, purchasing hand tools for educational purposes, purchasing materials practice or consumables, organizing student/extracurricular development activities, conducting

competency test activities, organizing industrial work practices, maintenance and minor repairs of school infrastructure, power subscriptions and other services, new student admissions activities, development of reference schools, quality improvement of the learning process, ICT-based school service operations and reporting (13).

The management of BOS funds in schools is not by existing regulations. The results of the 2015 BPK examination stated that there were several problems related to the management of BOS funds. General problems regarding the management of BOS funds that became the findings of the BPK include the remaining BOS funds that have not been returned to the state treasury, the cause of the lack of state revenue for the remaining funds, the use of BOS funds that are not by the provisions, excess use of BOS funds, inaccuracies in the data collection of BOS fund recipients that cause the excess distribution of BOS funds, the preparation of technical guidelines for the distribution of BOS funds was not by the provisions and several schools had not been responsible for the use of BOS funds.

To find out how far the implementation of BOS management is viewed from the financing component in BOS management, an analysis is needed. The analysis is an investigation of an event to find out the actual situation. The analysis is used to generate and present information in such a way that it can provide a basis for policymakers to make a decision. Management analysis is an analysis to determine benchmarks and the success rate of managing a program.

This study aims to determine and analyze whether or not the amount of funds received is sufficient to meet operational needs at SMK Bina Potential Palu.

METHODOLOGY

This type of research is carried out through a case study approach, where the author tries to focus the research with interviews to obtain the necessary data at SMK Bina Potential Palu. This research was conducted at the Palu Potential Vocational High School. The object of research is the BOS management report. data collection methods in this study through observation, interviews, and documentation. While the data analysis method used in this study is to use data reduction, data display, and draw conclusions/verification (14).

RESULT

BOS Fund Management Policy Analysis

Educational financial management is one of the substances in school management that will also determine the course of educational activities in schools (15). As happened in the substance of education management in general, financial management activities are carried out through the process of planning, organizing, directing, coordinating, supervising, or controlling (16).

RAB BOS is prepared to plan the budget for BOS funds which is prepared according to the components contained in the technical instructions for BOS funds. The preparation of the RAB is based on the needs of each human resource for the short term or quarterly. The

budget that is most prioritized to be used in the RAB is the budget that is most needed in schools. The activity of preparing the RAB begins with gathering all teachers and staff to collect data on the needs/activities of each field.

These activities/needs will be submitted to the school budget team consisting of the Deputy Principal, Curriculum staff, Student Affairs staff, Facilities and Infrastructure staff, Public Relations staff, and Head of Administration. The results of the activities for which a budget plan will be made are communicated to the School Committee as a representative of the parents of students by asking for consideration of what needs to be implemented immediately. After there is an agreement with the School Committee, explanations are made to teachers and employees regarding the needs/activities that will be compiled in the budget plan which is then used as a draft RAB.

The use of funds for each budget is adjusted to the regulations. For example, for non-operational school operational activities, will be funded with the BOS Vocational School Fund, money from the Central Government. Its use has been regulated in the BOS SMK technical guidelines. Activities other than those contained in the technical instructions for BOS SMK will be funded using public funds in the form of SPP which is charged regularly every year and will be assisted by using BOSDA.

The amount of BOS funds received is calculated based on the number of students inputted by the operator into Dapodikdasmn. Funds received per year of IDR 1,400,000 are divided into 4 quarters in one year.

Based on the description above, the following is a table of BOS funds received by Bina Potential Palu in 2016 namely:

Table 1. BOS funds received by SMK Bina Potential Palu

Quarter	Date received Date	Amount students	Amount (Rp)
Quarter I	7 February 2016	187	65.450.000
Quarter II	20 April 2016	202	70.700.000
Quarter III	04 August 2016	205	71.750.000
Quarter IV	28 October 2016	201	70.350.000
Amount			278.250.000

For the management of BOS funds to be realized optimally and effectively, a Budget Plan (RAB) was prepared concerning the 2016 BOS technical guidelines.

Budget Plan (RAB) for the 2016 BOS Vocational Development Potential Palu

The school financial component is a production component that determines the implementation of teaching and learning activities along with other components. In other words, every activity carried out by the school requires a fee. Referring to the contents of the National Education System Law No. 20 of 2003 article 3 regarding the goals of national

education and an explanation of article 15 which states that vocational education is secondary education that prepares students especially to work in certain fields.

Therefore, Bina Potential Vocational High School prepares a budget plan received from BOS funds by the 17 components contained in the 2016 BOS technical guidelines with an overview of the proportions as shown in Table 2 below:

**Table 2. Budget Plan for BOS Funds for the Development of Potential Palu for Fiscal
The year 2016**

No	Component	Amount of funds (Rp)	Percentage
Quarter I			
1.	Procurement of textbooks/ textbooks/ reading books	16.500.000	25,21%
2.	Education Unit Management Financing	4.500.000	6,87%
3.	Procurement of Consumables for Learning Practicum	10.000.000	15,27%
4.	Procurement of Consumables for Learning Practicum	4.000.000	6,11%
5.	Power and Service Subscription	6.650.000	10,160%
6.	Implementation of Learning Evaluation	1.500.000	2,29%
7.	Organizing Student/Extracurricular Development Activities	2.500.000	3,81%
8.	Maintenance and Maintenance of Unit Facilities/Infrastructure	2.000.000	3,055%
9.	New Student Admission Activities	2.300.000	3,51%
10.	Implementation of Competency Test and Certification Activities	5.000.000	7,63%
11.	Implementation of Industrial Work Practices (Prakerin)/Practice	9.500.000	14,51%
12.	Referral School Development	0	0%
13.	Improving the Quality of the Learning Process	0	0%
14.	ICT-Based Education Service Management	600.000	0,91%
15.	Unit Security and Safety Insurance Fee	0	0%
16.	Purchase of Learning Computer Equipment	0	0%
17.	Compilation and Reporting Fee	400.000	0,61%
	amount	65.450.000	100%
Quarter II			
1.	Procurement of textbooks/ textbooks/ reading books	11.000.000	15,55%
2.	Education Unit Management Financing	12.000.000	16,97% ⁰
3.	Procurement of Consumables for Learning Practicum	16.000.000	22,63%
4.	Procurement of Consumables for Learning Practicum	13.000.000	18,38%
5.	Power and Service Subscription	9.000.000	12,72%
6.	Implementation of Learning Evaluation	300.000	0,42%
7.	Organizing Student/Extracurricular Development	500.000	0,70%

Activities			
8.	Maintenance and Maintenance of Unit Facilities/Infrastructure	4.500.000	6,36%
9.	New Student Admission Activities	3.400.000	4,80%
10.	Implementation of Competency Test and Certification Activities	0	0%
11.	Implementation of Industrial Work Practices (Prakerin)/Practice	0	0%
12.	Referral School Development	0	0%
13.	Improving the Quality of the Learning Process	0	0%
14.	ICT-Based Education Service Management	600.000	0,84%
15.	Unit Security and Safety Insurance Fee	0	0%
16.	Purchase of Learning Computer Equipment	0	0%
17.	Compilation and Reporting Fee	400.000	0,56%
amount			100%
Quarter III			
1.	Education Unit Management Financing	1.000.000	1,39%
1.	Procurement of Consumables for Learning Practicum	1.600.000	2,22%
2.	Procurement of Consumables for Learning Practicum	25.000.000	34,84%
3.	Power and Service Subscription	14.000.000	19,51%
4.	Implementation of Learning Evaluation	6.500.000	9,05%
5.	Organizing Student/Extracurricular Development Activities	0	0%
6.	Maintenance and Maintenance of Unit Facilities/Infrastructure	6.400.000	8,91%
7.	New Student Admission Activities	1.500.000	2,09%
8.	Implementation of Competency Test and Certification Activities	5.250.000	7,31%
9.	Implementation of Industrial Work Practices (Prakerin)/Practice	0	0%
10.	Referral School Development	0	0%
11.	Improving the Quality of the Learning Process	0	0%
12.	ICT-Based Education Service Management	0	0%
13.	Unit Security and Safety Insurance Fee	600.000	0,83%
14.	Purchase of Learning Computer Equipment	0	0%
15.	Compilation and Reporting Fee	9.500.000	13,24%
16.	amount	400.000	0,55%
amount			71.750.000
amount			100%
Quarter IV			
1.	Procurement of textbooks/ textbooks/ reading books	9.600.000	13,64%
2.	Education Unit Management Financing	8.000.000	11,37%

3.	Procurement of Consumables for Learning Practicum	4.000.000	5,68%
4.	Procurement of Consumables for Learning Practicum	24.500.000	34,82%
5.	Power and Service Subscription	7.250.000	10,30%
6.	Implementation of Learning Evaluation	1.000.000	1,42%
7.	Organizing Student/Extracurricular Development Activities	0	0%
8.	Maintenance and Maintenance of Unit Facilities/Infrastructure	5.000.000	7,71%
9.	New Student Admission Activities	0	0%
10.	Implementation of Competency Test and Certification Activities	0	0%
11.	Implementation of Industrial Work Practices (Prakerin)/Practice	0	0%
12.	Referral School Development	0	0%
13.	Improving the Quality of the Learning Process	0	0%
14.	ICT-Based Education Service Management	600.000	0,85%
15.	Unit Security and Safety Insurance Fee	0	0%
16.	Purchase of Learning Computer Equipment	10.000.000	14,21%
17.	Compilation and Reporting Fee	400.000	0,56%
	amount	71.350.000	100%
	Total	278.250.000	

Source: Report Document on the Use of BOS Funds at SMK Bina Potential Palu in 2016

Data Table 2 shows that the 2016 budget plan in the first quarter received BOS funds of IDR 65,450,000, in the second quarter IDR 70.700.000, while in the third quarter IDR 71.750.000 and the fourth quarter IDR 71.750.000 so that the total budget plan fees received from BOS funds in 2016 amounted to Rp278,250,000.

Realization of the Use of BOS Funds for the Palu Potential Vocational High School in 2016

Referring to the contents of the National Education System Law No. 20 of 2003 article 3 regarding the goals of national education and an explanation of article 15 which states that vocational education is secondary education that prepares students especially to work in certain fields.

To realize the mandate of the Act, a budget is needed in the management of education at SMK. As for the use of the budget at the Palu Potential Vocational School, which is presented in Table 3 as follows:

Table 3. Realization of the Budget for the BOS Fund for SMK Bina Potential Palu for Fiscal Year 2016

No	Component	Amount of funds (Rp)	Percentage
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Quarter I			
1.	Procurement of textbooks/ textbooks/ reading books	16.553.300	25,29%
2.	Education Unit Management Financing	4.564.150	6,97%
3.	Procurement of Consumables for Learning Practicum	9.073.000	13,86%
4.	Procurement of Consumables for Learning Practicum	4.720.500	7,21%
5.	Power and Service Subscription	6.635.000	10,13%
6.	Implementation of Learning Evaluation	1.431.650	2,18%
7.	Organizing Student/Extracurricular Development Activities	2.408.600	3,68%
8.	Maintenance and Maintenance of Unit Facilities/Infrastructure	2.199.500	3,36%
9.	New Student Admission Activities	2.100.000	3,20%
10.	Implementation of Competency Test and Certification Activities	5.329.700	8,14%
11.	Implementation of Industrial Work Practices (Prakerin)/Practice	9.434.000	14,41%
12.	Referral School Development	0	0%
13.	Improving the Quality of the Learning Process	0	0%
14.	ICT-Based Education Service Management	600.000	0,91%
15.	Unit Security and Safety Insurance Fee	0	0%
16.	Purchase of Learning Computer Equipment	0	0%
17.	Compilation and Reporting Fee	400.000	0,61%
	Total	65.450.000	100%
Quarter II			
1.	Procurement of textbooks/ textbooks/ reading books	11.225.900	15,87%
2.	Education Unit Management Financing	10.818.750	15,30%
3.	Procurement of Consumables for Learning Practicum	16.668.250	23,57%
4.	Procurement of Consumables for Learning Practicum	13.214.000	18,69%
5.	Power and Service Subscription	8.984.550	12,70%
6.	Implementation of Learning Evaluation	322.050	0,45%
7.	Organizing Student/Extracurricular Activities	500.000	0,70%
8.	Unit Facility/Infrastructure Maintenance and Maintenance	4.499.500	6,29%
9.	New Student Admission Activities	3.170.000	4,97%
10.	Implementation of Competency Test and	0	0%

Certification Activities			
11.	Implementation of Industrial Work Practices (Prakerin)/Practice	0	0%
12.	Referral School Development	0	0%
13.	Improving the Quality of the Learning Process	0	0%
14.	ICT-Based Education Service Management	600.000	0,84%
15.	Unit Security and Safety Insurance Fee	0	0%
16.	Purchase of Learning Computer Equipment	0	0%
17.	Compilation and Reporting Fee	400.000	0,56%
amount			100%
Quarter III III			
1.	Procurement of textbooks/ textbooks/ reading books	664.000	0,92%
2.	Education Unit Management Financing	1.605.050	2,23%
3.	Procurement of Consumables for Learning Practicum	25.060.500	34,92%
4.	Procurement of Consumables for Learning Practicum	14.175.500	19,75%
5.	Power and Service Subscription	6.458.550	9,00%
6.	Implementation of Learning Evaluation	0	0%
7.	Organizing Student/Extracurricular Activities	6.400.000	8,91%
8.	Unit Facility/Infrastructure Maintenance and Maintenance	1.470.000	2,04%
9.	New Student Admission Activities	5.150.000	7,17%
10.	Implementation of Competency Test and Certification Activities	0	0%
11.	Implementation of Industrial Work Practices (Prakerin)/Practice	0	0%
12.	Referral School Development	0	0%
13.	Improving the Quality of the Learning Process	0	0%
14.	ICT-Based Education Service Management	0	0%
15.	Unit Security and Safety Insurance Fee	899.000	1,25%
16.	Purchase of Learning Computer Equipment	9.100.000	12,68%
17.	Compilation and Reporting Fee	766.400	1,06%
Total		71.750.000	100%
Quarter IV			
1.	Procurement of textbooks/ textbooks/ reading books	9.540.000	13,56%
2.	Education Unit Management Financing	7.535.650	10,71%
3.	Procurement of Consumables for Learning	4.197.500	5,96%

Practicum			
4.	Procurement of Consumables for Learning Practicum	24.815.500	35,27%
5.	Power and Service Subscription	7.233.150	10,28%
6.	Implementation of Learning Evaluation	769.250	1,09%
7.	Organizing Student/Extracurricular Development Activities	0	0%
8.	Maintenance and Maintenance of Unit Facilities/Infrastructure	0	0%
9.	New Student Admission Activities	0	0%
10.	Implementation of Competency Test and Certification Activities	0	0%
11.	Implementation of Industrial Work Practices (Prakerin)/Practice	0	0%
12.	Referral School Development	0	0%
13.	Improving the Quality of the Learning Process	0	0%
14.	ICT-Based Education Service Management	0	0%
15.	Unit Security and Safety Insurance Fee	0	0%
16.	Purchase of Learning Computer Equipment	10.189.000	14,48%
17.	Compilation and Reporting Fee	511.750	0,72%
Total		71.350.000	100%
Total		278.250.000	

Source: Report Document on the Use of BOS Funds at SMK Bina Potential Palu in 2016

The realization of the use of the BOS Fund budget as shown in table 3 shows that the largest use of the 2016 Quarter I budget was used for the textbook procurement component of Rp. 16,553,300 with a percentage of 25.29% of the total funds received in the first quarter, the second quarter of the budget used to prioritize the procurement of practical consumables for Rp. 16,668,250 or 23.57%. For the third quarter, the school still prioritizes the procurement of practical consumables of Rp. 25,060,500 or 34.92% and for the fourth quarter of Rp. 24,815,500 or 35.27% is used for the cost of consumables for learning practicum.

Comparison of the Budget Plan with the Realization of the Use of BOS Funds for Bina Potential Palu in 2016

To find out whether the budget plan prepared by SMK Bina Potential Palu has been implemented optimally, it can be seen from the comparison table below:

Table 4. Comparison of the Budget Plan with the Realization of the Use of BOS Funds for Bina Potential Palu in 2016

No	Component	Budget plan (Rp)	Realization	Difference
Quarter I				
1.	Procurement of textbooks/ textbooks/ reading books	16.500.000	16.500.000	0
2.	Education Unit Management Financing	4.500.000	4.500.000	0
3.	Procurement of Consumables for Learning Practicum	10.000.000	10.000.000	0
4.	Procurement of Consumables for Learning Practicum	4.000.000	4.020.500	-20.500
5.	Power and Service Subscription	6.650.000	6.635.000	14.400
6.	Implementation of Learning Evaluation	1.500.000	1.431.650	68.350
7.	Organizing Student/Extracurricular Activities	2.500.000	2.408.600	91.400
8.	Unit Facility/Infrastructure Maintenance and Maintenance	2.000.000	2.000.000	0
9.	New Student Admission Activities	2.300.000	2.300.000	0
10.	Implementation of Competency Test and Certification Activities	5.000.000	5.000.000	0
11.	Implementation of Industrial Work Practices (Prakerin)/Practice	9.500.000	9.434.000	66.000
12.	Referral School Development	0	0	0
13.	Improving the Quality of the Learning Process	0	0	0
14.	ICT-Based Education Service Management	600.000	600.000	0
15.	Unit Security and Safety Insurance Fee	0	0	0
16.	Purchase of Learning Computer Equipment	0	0	0
17.	Compilation and Reporting Fee	400.000	400.000	0
Quarter II				
1.	Procurement of textbooks/ textbooks/ reading books	11.000.000	11.000.000	0
2.	Education Unit Management Financing	12.000.000	12.000.000	0
3.	Procurement of Consumables for Learning Practicum	16.000.000	16.000.000	0
4.	Procurement of Consumables for Learning Practicum	13.000.000	13.000.000	0
5.	Power and Service Subscription	9.000.000	8.984.550	15.450
6.	Implementation of Learning Evaluation	300.000	322.050	-22.050
7.	Organizing Student/Extracurricular Activities	500.000	500.000	0
8.	Unit Facility/Infrastructure Maintenance	4.500.000	4.499.500	50.500

	and Maintenance			
9.	New Student Admission Activities	3.400.000	3.400.000	0
10.	Implementation of Competency Test and Certification Activities	0	0	0
11.	Implementation of Industrial Work Practices (Prakerin)/Practice	0	0	0
12.	Referral School Development	0	0	0
13.	Improving the Quality of the Learning Process	0	0	0
14.	ICT-Based Education Service Management	600.000	600.000	0
15.	Unit Security and Safety Insurance Fee	0	0	0
16.	Purchase of Learning Computer Equipment	0	0	0
17.	Compilation and Reporting Fee	400.000	400.000	0
Quarter III				
1.	Procurement of textbooks/ textbooks/ reading books	1.000.000	1.000.000	0
2.	Education Unit Management Financing	1.600.000	1.605.050	-6.050
3.	Procurement of Consumables for Learning Practicum	25.000.000	25.060.500	-60.500
4.	Procurement of Consumables for Learning Practicum	14.000.000	14.075.500	-75.000
5.	Power and Service Subscription	6.500.000	6.458.550	41.450
6.	Implementation of Learning Evaluation	0	0	0
7.	Organizing Student/Extracurricular Activities	6.400.000	6.400.000	0
8.	Unit Facility/Infrastructure Maintenance and Maintenance	1.500.000	1.470.000	30.000
9.	New Student Admission Activities	5.250.000	5.250.000	0
10.	Implementation of Competency Test and Certification Activities	0	0	0
11.	Implementation of Industrial Work Practices (Prakerin)/Practice	0	0	0
12.	Referral School Development	0	0	0
13.	Improving the Quality of the Learning Process	0	0	0
14.	ICT-Based Education Service Management	600.000	600.000	0
15.	Unit Security and Safety Insurance Fee	900.000	900.000	0
16.	Purchase of Learning Computer Equipment	9.500.000	9.500.000	0
17.	Compilation and Reporting Fee	400.000	400.000	0
Quarter IV				
1.	Procurement of textbooks/ textbooks/ reading books	9.600.000	9.540.000	59.500

2.	Education Unit Management Financing	8.000.000	8.000.000	0
3.	Procurement of Consumables for Learning Practicum	4.000.000	4.097.500	-97.500
4.	Procurement of Consumables for Learning Practicum	24.500.000	24.515.500	-15.500
5.	Power and Service Subscription	7.250.000	7.233.150	16.850
6.	Implementation of Learning Evaluation	1.000.000	1.000.000	0
7.	Organizing Student/Extracurricular Activities	0	0	0
8.	Unit Facility/Infrastructure Maintenance and Maintenance	5.000.000	5.000.000	0
9.	New Student Admission Activities	0	0	0
10.	Implementation of Competency Test and Certification Activities	0	0	0
11.	Implementation of Industrial Work Practices (Prakerin)/Practice	0	0	0
12.	Referral School Development	0	0	0
13.	Improving the Quality of the Learning Process	0	0	0
14.	ICT-Based Education Service Management	600.000	600.000	0
15.	Unit Security and Safety Insurance Fee	0	0	0
16.	Purchase of Learning Computer Equipment	10.000.000	10.189.000	-189.00
17.	Compilation and Reporting Fee	400.000	400.000	0

Source: Report Document on the Use of BOS Funds at SMK Bina Potential Palu in 2016

Table 4 above shows that the comparison of realization planning with the use of the budget at SMK Bina Potential Palu in 2016 from Quarter I to Quarter IV shows that there is a use of funds that is not by the plans that have been prepared and convened previously. This causes a minus in some other components.

Discussion

From the analysis of BOS fund management, it shows that the number of funds received to fulfill the operations of SMK Bina Potential Palu in 2016 was IDR 278,250,000, were in the first quarter received funds amounting to IDR 65,450,000, in the second quarter IDR 70,700,000, in the third quarter amounting to Rp. 71.750.000, and the fourth quarter of Rp. 70.350.000.

Judging from table 5.1 in the first quarter of planning the largest funds were allocated for the cost of procurement of textbooks with a percentage of 25.21%, in the second quarter of 22.63% used for the procurement of practical consumables, in the third quarter the school budgeted the largest cost for the procurement of equipment. practicum consumables with a percentage of 34.84%, while in the fourth quarter of 34.82% was used for the procurement of practical consumables.

Meanwhile, in the realization of the use of BOS funds, there are several significant comparisons of the planned budget for BOS funds at SMK Bina Potential Palu, namely the components of security and safety insurance for education units in the third quarter. Although several components experience a large minus due to the use of a budget that is not following the budget plan prepared by SMK Bina Potential Palu, other components have been used by the BOS budget plan for SMK Bina Potential Palu. Overall, the use of BOS funds for SMK Bina Potential Palu in 2016 was IDR 278,250,000 from the total funds received in the first quarter to the fourth quarter of IDR 278,250,000.

CONCLUSIONS

This study concludes that the components of the use of the budget, BOS funds received by SMK Bina Potential Palu in 2016 can be concluded that in the first quarter the school prioritized the procurement of textbooks with a percentage of 25.29%, in the second quarter it was 23.57% for the procurement of consumables. learning practicum, while in the third quarter 34.92% is used for the procurement of consumables for learning practicum and in the fourth quarter, 35.27% is used for the cost of consumables for learning practicum. This shows that the school strives for the existence of BOS funds for SMK Bina Potential Palu to improve the quality and quantity of the quality of education by allocating the funds received to prioritize the procurement of textbooks, practical consumables, and practical consumables.

SUGGESTION

Recommendations are suggestions that the existence of the Vocational High School BOS Fund should improve the quality and quantity of education at SMK Bina Potential Palu.

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