

Comparative Analysis of School Revenue and Expenditure Budget Plan Before and During the Covid-19 Pandemic

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Article Info	Abstract
Received May 14, 2023 Revised May 25, 2023 Published June 22, 2023	<i>A comparative analysis of the RAPBS before and during Covid 19 is an analysis that is important for agencies and the public to know. This study aims to determine a significant decrease or increase in the RAPBS at UPTD SDN 1 Panggung. The data used in this study are secondary data and primary data, namely data obtained directly without intermediaries and data obtained indirectly. The method used in this study was at the time of data collection and at the time the data was collected. This research is in the form of RAPBS UPTD SDN 1 Stage for the 2019 and 2020 fiscal years. The results of this analysis indicate that there are three development components that have experienced increases or decreases, namely the development process standard which has decreased by 16,407,000 IDR or 25%, the development of facilities and school infrastructure decreased by 3,938,000 IDR or 3%, financing development standards experienced an increase of 19,793,865 IDR or 15%. The funds used annually are based on the number of students each year.</i>
Keywords : <i>RAPBS, Boss Funds, and Covid 19</i>	

INTRODUCTION

The government has regulated that children aged 7-15 years must attend at least primary school education. State Elementary Schools are one form of management of elementary level education in Indonesia. Schools also have their own duties, one of which is managing school finances. In carrying out financial management, schools must have several obstacles, one of which is the financial problem itself. The government participates in creating education services so that children in Indonesia can study properly and with adequate facilities.

One form of assistance provided by the government is the School Operational Assistance (BOS) fund. BOS funds are given to reduce the level of

difficulty for people who cannot afford to pay school fees so that students (students) are free of fees, maintain facilities and infrastructure that have begun to break down in schools, carry out learning and extracurricular activities, improve learning in class so that it becomes more better and progressing. The BOS funding program provided by the government to date has helped schools a lot in carrying out teaching and learning activities in both primary and secondary education.

BOS funds must be properly managed by parties who play an active role in finance in schools so that learning is of high quality and able to improve the quality of education. It is found in the Government Regulation of the Republic of Indonesia Number 48 of 2008 concerning Education Funding namely, fairness, efficiency, transparency and public accountability. The regulation also explains that these 4 principles are useful for managing school finances such as planning, budget realization and spending of funds, supervision and inspection to accountability. Distribution of BOS funds to schools was provided in 4 phases or quarters starting from January to March, April to June, July to September and October to December. The use of BOS funds is to be able to meet educational standards and improve the quality of both physical construction, provision of books, provision of ATK and honorary teacher salaries in the form of school operations. In school financial management which includes fairness and efficiency. The principle of justice in question is preparing the RAPBS (School Revenue and Expenditure Budget Plan) and the principle of efficiency in question is the realization of the RAPBS.

In 2020 Indonesia was shaken by a deadly disease, almost all people hate its existence. The disease is called "Corona Virus Disease 2019" or commonly abbreviated as Covid 19. Covid 19 has made a lot of changes for Indonesia, both changes in terms of the economy and education. The government also made changes to education, namely changes in the use of BOS funds before and during Covid 19. In honorary payments at BOS 2019, the payment of honorary teachers is a maximum of 15% for public schools and 30% for private schools of the total BOS funds. In the 2020 BOS funds, the maximum payment for honorary teachers is 50% for honorary teachers who have a NUPTK (Unique Educator and Education Personnel Number), do not yet have an educator certificate, and are registered at Dapodik on December 31 2019 (not to finance new honorary

teachers). In the 2019 BOS funds, the maximum allocation for purchasing textbooks and non-text books is 20% and the purchase of multimedia devices is determined by quantity and quality. In the 2020 BOS funds, there are no restrictions on the maximum or minimum allocation for the use of BOS funds for books or the purchase of multimedia devices (kompas.com, 2020).

According to Alfiana, M. (2021) there were changes in the implementation of the use of Bos funds before and during the pandemic at SMA Swadaya Karya Ciwidey using qualitative methods. Meanwhile Albiy, R. et al (2021) revealed that the use of BOS funds during the pandemic had a significant effect on increasing the number of new students in the 2021/2022 school year. Therefore, the author is interested in raising the title Comparative Analysis of RAPBS BOS Funds Before and During Covid 19 (Case Study of SDN 1 Panggung) by comparing aspects of planning, implementing and reporting school finances based on government regulations.

METHODS

The type of data that the author uses is a type of qualitative data. The data sources that the authors use in this study are secondary and primary data sources. Secondary data is a source of research data obtained by researchers indirectly. The author obtained this secondary data by applying for a permit with the aim of finding out the financial statements of BOS funds. Primary data are data sources obtained directly from the first source (without intermediaries). The author obtains this primary data by means of observation and interviews.

Researchers used three data collection techniques, namely interview techniques, observation and documentation. Data analysis techniques used at the time of data collection and at the time the data was collected. The data analysis process is carried out by collecting information and analyzing the planning for using BOS funds before and during Covid 19. Planning for using BOS funds is the first method of an activity before carrying out the next activity. Collect information and analyze the implementation of the use of BOS funds before and during Covid 19. The implementation of the use of BOS funds is to carry out the use of BOS funds according to technical guidelines and operational guidelines with approval and management decisions. Collect information and analyze the

realization of the use of BOS funds before and during Covid 19. The realization of the use of BOS funds is the act of purchasing and procuring the use of BOS funds that are already in the planning. Collecting information and analyzing reporting and accountability of BOS funds before and during Covid 19. Reporting and accountability is an effort to be accountable for everything that has been prepared and written in the RKAS. Comparing the composition of the use of BOS funds before and during Covid 19 and conclusions.

RESULTS AND DISCUSSION

Based on the results of the research, the authors will make a comparison of the RAPBS (Realization of Budget Revenue and School Assistance) for the 2019 Fiscal Year (before the Covid 19 pandemic) and the 2020 Fiscal Year (during the Covid 19 pandemic) using a qualitative descriptive method which functions to find out a comparison that significant for the two years.

1. Planning for the Use of BOS Funds

In planning the BOS (School Operational Assistance) Fund, the first must begin with the preparation of the RAPBS (School Revenue and Assistance Budget Plan). Planning is a budget management plan from a certain source, in addition to managing the annual program that has been designed and regulated in this planning for the use of BOS Funds. UPTD SDN 1 Panggung owns and receives BOS funds to improve the quality and welfare of children at school in studying. Planning for the use of BOS Funds begins with classifying school needs in the next 1 (one) year. Likewise with the BOS Fund which does not have to be the same amount every year, because the amount of BOS Funds spent by the center or province will depend on the number of students enrolled or enrolled in school.

Table 1. Realization of Received Funds for Fiscal Year 2019 and Fiscal Year 2020

Description Reception	Before Pandemic (Year 2019 budget)				At the time Pandemic (Year 2020 budget)			
	Vol	Sat	Rates	Amount	Vol	Sat	Rates	Amount
Central Boss	208	Student	800,000 IDR	166,400,000 IDR	198	Student	900,000 IDR	178,200,000 IDR
Foundation	-	-	-	-	-	-	-	-
Committee	-	-	-	-	-	-	-	-
Amount				166,400,000 IDR				178,200,000 IDR

Source: Author Processed Data, 2022

In planning to use boss funds, which can be seen from table 1, the UPTD SDN 1 Panggung in the 2019 – 2020 fiscal year has increased by 11,800,000 IDR. The increase in BOS funds was due to a decrease in student enrollment at school, with rates also increasing by 89% or 100,000 IDR. In the 2019 Fiscal Year it was 800,000 IDR/student, while in the 2020 Fiscal Year it increased to 900,000 IDR/student.

2. Realization of Use of Central BOS Funds

The table below shows the realization of the use of BOS funds that Covid-19 has had a major impact on the economy and education. As happened in the UPTD SDN 1 Panggung, which experienced fluctuations in the development process standards and financing development standards.

Table 2. Use of Central BOS Funds for the 2019 and 2020 Fiscal Years

No	Description Activity	Before Pandemic (2019)		At the time Pandemic (2020)	
		Rates	%	Rates	%
1	Development Competence Graduate of	10,715,900 IDR	6.07%	10,301,200 IDR	5.77%
2	Development Content Standard	11,700 IDR	0.01%	15,600 IDR	0.01%
3	Development Process Standard	41,461,500 IDR	23.47%	25,054,500 IDR	14.04%
4	Development Educators and Education Personnel	600,000 IDR	0.34%	-	-
5	Facilities and Infrastructure Development School	62,156,000 IDR	35.19%	58,218,000 IDR	32.61%
6	Development Standard Management	7,056,000 IDR	3.99%	7,647,000 IDR	4.28%
7	Development Standard Financing	54,626,600 IDR	30.93%	74,420,465 IDR	41.69%
8	Development and Implementation System Evaluation	0	-	7,200 IDR	0.004%
				2,841,208 IDR	
	Amount	176,627,700 IDR	100%	178,505,173 IDR	98.40%

Source: Author Processed Data, 2022

If you pay close attention to table 2, the 8 components each experience ups and downs. In developing the competency of graduates in 2019 it was 10,715,900 IDR and in 2020 it rose to 10,301,200 IDR. The development of content standards in 2019 was 11,700 IDR and in 2020 it increased to 15,600 so that the increase was only slightly different, namely 3,900 IDR. The standard development process has decreased from 41,461,500 IDR to 25,054,500 IDR in 2020. The development of educators and educational staff in 2019 amounted to 600,000 IDR and in 2020 it was abolished because when Covid 19 spread schools it was not permitted to hold a activities namely KKG (Teacher Working Group). The funds that were dispensed with in 2020 will be purchased for several medical devices, namely scuba masks, hand washing soap, tissues, handsanitizers, and medical infrared thermometers with the aim of reducing the spread of Covid 19 which has entered Indonesia in March 2020. Development of school facilities and infrastructure also

decreased in 2019 by 62,156,000 IDR to 58,218,000 IDR in 2020. The development of financing standards tends to increase in 2019 by 54,626,600 IDR to 74,420,465 IDR in 2020. Finally, in the development and implementation of the scoring system, there is an increase from previously there was no activity and in 2020 it became 7,200 IDR.

3. Implementation of the Use of BOS Funds

UPTD SDN 1 Panggung has implemented fund management with funds in 3 stages, namely:

- a. January – March = 30%
- b. April – August = 40%
- c. September – December = 30%

Implementation of the use of BOS funds must be based on approval and decisions according to the management of the school and also the teacher council. In implementing the use of BOS Funds, stick to the rules and guidelines set out in the operational guidelines (Implementation Guidelines) and juknis (Technical Instructions) for BOS Funds. The implementation of the use of BOS funds consists of General Cash Books, Budget Realization Reports, Official Reports, SP3B (Request Letters for Approval of Income and Expenditure), K7, Bank Sub-books, Cash Sub-books and Tax Assistant Books.

Based on a comparison of the use of central boss funds for program development process standards and financing program development standards in table 6 have different components. The components in the standard development process consist of:

- a. Procurement of Supporting Facilities for Teaching and Learning Activities
- b. New Student Acceptance Activities
- c. Learning and Extracurricular Activities
- d. School Management Financing
- e. Procurement of Supporting Equipment for Sports Activities

The components contained in the development of facilities and infrastructure include:

- a. Procurement of Basic Textbooks or Primary Textbooks for Students
- b. Procurement of Teacher Walker Books
- c. Purchase of School Equipment/Equipment
- d. Purchase and Maintenance of Purchase Multimedia Alamt

- e. Procurement of Office Supplies
- f. Maintenance and Maintenance of School Facilities and Infrastructure

The components contained in the development of financing standards include:

- a. Shopping for Office Stationery
- b. Shop for Cleaning Supplies
- c. Activities of Provision of Hydropower, Electricity, Communication and Network Services
- d. Shopping for Wire/Fax/Internet/Cable Tv/Satellite Tv
- e. Honorary Service Provider Activities
- f. Chemical Shopping

The amount of funds used for development standards in 2019 was 41,461,500 IDR obtained from the sum of points (a) to (e), in 2020 it was 25,054,500 IDR obtained from the sum of points (a) to (f). In the development of facilities and infrastructure in 2019 it was 62,156,000 IDR which was calculated from the sum of points (a) to (f), in 2020 it was 58,218,000 IDR which was calculated from the sum of points (a) to (f). Likewise, the funds used for financing development standards in 2019 amounted to 54,626,600 IDR obtained from the sum of points (a) to (e), in 2020 it was 74,420,465 IDR obtained from the sum of points (a) to (F).

4. Reporting and Accountability of BOS Funds

Reporting on the use of BOS Funds at UPTD SDN 1 Panggung can be done online or offline. If schools report the use of BOS funds online, then schools only need to limit K7A with the website www.bosonline.kemdikbud.com. If schools report the use of BOS funds offline, the documents that must be engineered include reports per responsibility, the K7 report contains detailed use of BOS funds, and the K7A report contains the use of BOS funds for the 8 components that have been planned and prepared. Accountability reports will be addressed to the relevant education office, but prior to submission to the relevant agency. Then the school must duplicate all accountability reports that will be submitted. If the report has been duplicated, the duplicate will be submitted to the relevant social services, while the original accountability report will only be kept at the school and archived for evidence that the BOS Fund has been optimally implemented.

5. Comparison of the RAPBS (School Income and Assistance Budget Plan) for the 2019 Fiscal Year and the 2020 Fiscal Year

Table 3. Comparison of the Composition of the Use of BOS Funds

No	Description of activities	Before the Pandemic (2019)	During a Pandemic (2020)
1	Development of Process Standards	41,461,500 IDR	25,054,500 IDR
2	Development of Facilities and Infrastructure	62,156,000 IDR	58,218,000 IDR
3	Development of Financing Standards	54,626,600 IDR	74,420,465 IDR

Source: Author Processed Data, 2022

Based on the results of this comparison, the most significant differences were the development of process standards, the development of school facilities and infrastructure, and the development of financing standards. The development of process standards has decreased significantly, the difference in funds between 2019 and 2020 amounting to 16,407,000 IDR and the proportion owned by the two differs by 9.43%. This development experienced a decline because there were activities, namely the need for student council spending in 2019 before Covid entered Indonesia, students were active at school so that learning ran smoothly. In March 2020, Covid began to enter Indonesia, so students had to study at home in an attractive and courageous manner and activities were abolished. In addition to student council spending, there are activities that cannot be carried out in 2020, namely activities on August 17 including buying gifts for the independence ceremony, including books, pens and rulers. Scout activities are also not allowed during Covid, namely in 2020, because provisions require student activities to reduce the spread of Covid to students. So that funds from activities that are eliminated are purchased for medical equipment, be it masks, hand sanitizers, and medical infrared thermometers.

Furthermore, in the development of school facilities and infrastructure, it decreased by 3,939,000 IDR. This decrease was because in 2019 before Covid 19 the UPTD SDN 1 Panggung was still allowed to go down on Monday - Saturday, therefore the purchase of books for subjects increased according to the number of students in each class. In addition to purchases for students' handbooks, there are special books for teachers' handbooks. And also prepared for the improvement of student classes which are starting to be replaced with ceramics so that teaching and learning feels more comfortable. Meanwhile, in 2020, during Covid-19, students were directed to study at home with the condition that they were obliged

to do the assignments given by the teacher and not to postpone the appointed meeting time. Fewer books were purchased during Covid-19 compared to purchases before Covid-19, because students had also started studying at home with the help of books that had been provided by the school or subject books that each student had to have. At the time of Covid 19 the school had an opportunity to repair existing facilities and infrastructure in schools, especially procuring student tables and chairs to replace those that had started to break down. In 2020 schools will use funds to purchase books/library collections consisting of:

- a. Yasin
- b. IQRO
- c. Anthem
- d. Archipelago Kingdom
- e. Earth and Solar System
- f. The Meaning of Words and Figures
- g. Poetry and Both Drama
- h. Horizon a Science

The significant difference in the increase of 19,793,865 IDR is the development of financing standards. The increase was due to increased spending during the Covid period, namely 85 packs of tissue from previously only 45 packs and the purchase of liquid hand washing soap, which was originally 32 pieces to 45 pieces. Spending increased because covid entered Indonesia and made funds that could initially be used for any activity in 2019, in 2020 only to buy medical devices and activities were eliminated. Apart from that, honorary workers will also increase in 2020 from 25,200,000 IDR to 47,600,000 IDR.

CONCLUSION

Based on the results of a comparison of the RAPBS (School Income and Assistance Budget Plan) in the 2019 Fiscal Year and the 2020 Fiscal Year at UPTD SDN 1 Panggung it can be concluded that:

- a. In the 2019 fiscal year at the UPTD SDN Panggung, the BOS funds received were properly realized and in accordance with the operational guidelines (Implementation Guidelines) and technical guidelines.
- b. In the 2020 fiscal year at the UPTD SDN 1 Panggung, there are some funds

that have not been realized, including exam equipment, new student acceptance activities, learning and extracurricular activities, prizes for August 17 activities, food and drink for K3S activities (School Working Group) and transportation KKG (Teacher Working Group).

- c. Based on the data obtained, the comparison between the 2019 and 2020 fiscal years shows fluctuating results. According to the 3 significant development components, the comparison is as follows:
 - 1) The standard development process decreased in the 2019 and 2020 fiscal years by 16,407,000 IDR which occurred because school activities were carried out and made existing funds have to be realized for health.
 - 2) The development of school facilities and infrastructure has decreased in the 2019 and 2020 fiscal years amounting to 3,938,000 IDR because there were fewer purchases of textbooks during Covid than before Covid.
 - 3) The development of financing standards in the 2019-2020 fiscal year has increased by 19,793,865 IDR. The increase was because funds that should have been used to purchase school needs were diverted to purchase medical devices to reduce the spread of COVID-19.

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