

# COMPARISON OF BOS FUND MANAGEMENT BEFORE AND DURING THE COVID-19 PANDEMIC

*by* Budi Harsono

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## COMPARISON OF BOS FUND MANAGEMENT BEFORE AND DURING THE COVID-19 PANDEMIC

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Budi Harsono

Faculty of Social and Political Science, University of Prof. Dr. Moestopo, Jakarta, Indonesia

budi.harsono@dsn.moestopo.ac.id

### ABSTRACT

Bantuan Operasional Sekolah (BOS) is a government's program to provide non-personnel operating costs for private and public educational institutions as implementers of the compulsory education program. The covid 19 pandemic has also affected the education system including BOS fund management. The research aims to compare BOS fund management before and during the covid 19 pandemic at SMA NEGERI in Kalimantan. This research use a qualitative descriptive approach. The data collection techniques used are observation, interviews, and documentation. According to research, before pandemic BOS is used for student programs and extracurricular development, while during pandemic BOS fund was allocated for honorarium payments, buying distance learning support facilities and health protocol facilities. In conclusion, there are changes in BOS fund implementation before and during pandemic at SMA Negeri Kalimantan.

**Keywords :** BOS; Covid; Comparison; Management

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Financing is still often a problem in educational institutions, especially private educational institutions owned by foundations. Funding is a major problem in the management of education, which must be considered and receive special attention by managers. The learning process, educators, infrastructure, and teaching and learning processes will be hampered if the institution is unable to provide these costs (Hidayat et al., 2019). "Good school financial management can be done using: the principle of segregation of duties, planning, accounting for each transaction, reporting and supervision" (Fitri, 2014). Based on Permendikbud Number 6 Year (2021) funds (BOS) are funds allocated to finance non-personnel needs for primary and secondary education institutions to fulfill the compulsory education scheme. The BOS budget can also be used for several other purposes in accordance with applicable laws and regulations. Providing relief from all levies for the underprivileged in both public and private schools except for international standard private schools is one of the goals of improving the quality of education in Indonesia in

completing the 9-year compulsory education scheme as described in the Minister of National Education Regulation Number 37 of 2010. Countries around the world are battling the coronavirus which has created a threat that is not only a threat to the health sector of every country, but also to the economic sector (Zulkarnaen, W., et al. (2020:6519). The pandemic has greatly impacted various aspects of life. in Indonesia, the Social Distancing program carried out by the government to control the level of transmission of Covid 19 has an impact on the economy, there is a decrease in production capacity so that many employees are laid off, encouraging the increase in new poor people so that the poverty rate in Indonesia increases (Suryahadi et al., 2020) This has an impact on the process of paying tuition fees from parents who experience obstacles, so that funds obtained from the government become the main source to meet school financing needs. The pandemic also affected financing management at SMA Negeri Kalimantan, based on initial observations there were changes in the implementation of usage BOS funds before and during the pandemic, so the author is interested in studying the comparison of BOS fund



management, where there is no research that discusses the comparison of BOS fund management before the pandemic and during the Covid 19 pandemic at SMA Negeri Kalimantan. The purpose of this study was to determine the comparison of the implementation of the use of BOS funds before and during the pandemic.

## LITERATURE REVIEW

School Operational Assistance Fund Regular school operational assistance funds are funds allocated to help meet the operational expenditure needs of all students at the primary and secondary education levels. Schools entitled to receive BOS funds consist of SDLB, SD, SMPLB, SMP, SMALB, SLB, SMA, and SMK, this is explained in Permendikbud Number 6 of 2021. The principles of managing BOS funds include (1) flexibility, namely BOS funds are allocated based on school needs (2) effectiveness where BOS funds can provide results, efficiency, and contribute to achieving educational goals in schools (3) efficiency, namely efforts to improve the quality of student learning with low costs but get maximum results (4) accountability is the responsibility for the use of BOS funds as a whole in accordance with applicable laws and regulations (5) transparency where the management of BOS funds is carried out openly and meets the needs of parties who have an interest in the funds BOSS. Regular BOS funds are calculated based on the number of students multiplied by the unit cost of each region which is distributed in stages, namely 3 times a year. Management of BOS funds begins with making a plan for the use of BOS funds, and filling in data at Dapodik based on real conditions in schools. There are 12 components of using BOS funds based on article 12 of the Regulation of the Minister of Education and Culture Number 6 Year (2021) including: implementation of learning and extracurricular activities, library development, administration of school activities, acceptance of new students, implementation of learning assessment and evaluation activities, professional development teachers and education personnel, financing subscriptions for power and services, providing multimedia learning tools, organizing activities to support the absorption of graduates, implementation of skills competency improvement activities, payment of honoraria, and maintenance of facilities and infrastructure. The distribution of BOS funds is carried out in 3 stages in one year after the school reports the use of the previous

year's BOS funds in accordance with the regulation of the minister in charge of finance regarding the distribution of non-physical special allocation funds. Reporting of BOS funds based on the Regulation of the Minister of Education and Culture number 6 year (2021) article 25 is carried out by the school principal, submission of BOS fund planning can be done through the application system at the ministry. Reporting is carried out in September, December, and April of the following fiscal year. Meanwhile, evaluation and monitoring of BOS fund management is carried out by the minister, governor, and mayor or regent based on their respective authorities.

Through the BOS fund program, schools must be able to plan, implement, evaluate and be accountable for the allocation of the BOS fund budget by making transparency to the government and the community. "The management of education financing will have a direct effect on the quality of school education, especially with regard to infrastructure and learning resources" (Kusno et al., 2013). The components for the use of BOS funds in Permendikbud Number 8 of (2020) have not accommodated the funds used to support the process of teaching and learning activities carried out with a remote system during the pandemic so the government issued Regulation of the Minister of Education and Culture Number 19 of (2020), where the funds The BOS that is used to finance power and service subscriptions can be allocated to support the implementation of learning from home, as well as the initial financing for school administrative activities that can be used to purchase disinfectant liquid, hand sanitizer, masks or other supporting cleaning facilities. Covid 19 pandemic A pandemic is an epidemic that affects or attacks a population over a large region, country or continent (Merrill, 2016). The corona virus originating from the city of Wuhan, Hubei province, China at the end of December 2019 caused acute respiratory disease, called coronavirus 2019 (Covid-19), a pandemic is a disease outbreak that infects from human to human that spreads over a wide area (Malik & Gulnaz, 2020). "However, several types of corona virus can also cause more serious diseases, such as: Middle East Respiratory Syndrome (MERS-CoV), Severe Acute Respiratory Syndrome (SARS-CoV), Pneumonia" (Waliyah et al., 2021). The first case in Indonesia was announced by the government in



March 2020, with the number of infected cases continuing to increase and the spread getting wider so that this outbreak was declared a non-natural national disaster (Tarigan et al., 2020) and on March 11, 2020 the World Health Organization (WHO) stated that the spread of covid 19 was a pandemic. The COVID-19 pandemic is a world health crisis, its rapid and wide spread has made various countries around the world decide to close schools and colleges, this has resulted in disruption of student learning activities because schools were closed, there were at least 290.5 million students affected by the COVID-19 pandemic. Worldwide, this is based on data from the United Nations Educational, Scientific and Cultural Organization (UNESCO).

This fact makes the United Nations (UN) agency feel angry because it finds the fact that education is one of the sectors that is most affected by the corona virus (Purwanto et al., 2020) As a result of the COVID-19 pandemic, the government implemented a policy of limiting interactions to stop the spread of the corona virus in Indonesia, this affected the world of education where the Ministry of Education in Indonesia issued a new policy, namely changing the learning system using an online system (Siahaan, 2020).

#### METHODS

This research was carried out at High School namely SMA Negeri Kalimantan at Banjarmasin and was carried out from August 2021 to January 2022. A qualitative approach method was used in this study, a qualitative approach was used to examine the condition of natural things or objects, the researcher was the main instrument. In qualitative research, data collection sources are from informants who are considered the most knowledgeable about the expected information or purposive sampling, and snowball sampling by collecting samples that initially amounted to a little bit later became very large, triangulation data collection techniques, using inductive analysis that is not aiming to test a hypothesis, besides qualitative research is not to generalize but only describe the object (Harahap, 2020) This research is descriptive. Data were collected in the form of text, images and numerical data which were used to support the research. The data obtained are texts from interviews, field notes, documents in the form of archives, photos, and voice recordings

and other similar data (Harahap, 2020). The data obtained when conducting research to examine the comparison of BOS fund management before and during the covid 19 pandemic at SMA Negeri Kalimantan was described according to the actual conditions of the research object. The research subject is SMA Negeri Kalimantan at Banjarmasin and the object of the research is to find out the comparison of BOS fund management before and during the covid 19 pandemic. Observation, interviews, and documentation are data collection techniques used in this study. (1) Observation, carried out by going directly to SMA Negeri Kalimantan at Banjarmasin to make observations in order to get a real picture of the research subject. (2) Interviews, interviews were conducted with the principal, head of the foundation, treasurer, vice-chairman of student affairs, and school committees to obtain information regarding the management of school operational assistance funds (BOS) (3) Documentation, namely analyzing several documents owned by SMA Negeri Kalimantan The documents collected include RKAS for the 2019-2020 budget year, RKAS for the 2020-2021 budget year, accountability reports for the 2019-2020 budget year and the 2020-2021 budget year, and reports on the realization of the use of budget funds for each activity, as well as BOS K7 and K7A reports. fiscal year 2019-2020 and fiscal year 2020-2021. The results of observations and interviews are the primary data sources, while the documents collected are secondary data in this study.

#### RESEARCH RESULTS AND DISCUSSION

SMA Negeri Kalimantan at Banjarmasin is a public high school that was established in 1980 and has been operating since 1981. The regular income of this school comes from central BOS funds and provincial BOS funds, while other budgets are obtained from funds collected from parents and foundations. Each student makes a donation or tuition fee of IDR 75,000/month, SMA Negeri Kalimantan at Banjarmasin is located in a Palm Oil plantation owned by PT Sinar Sawit Raya Indonesia so that this school also receives financial assistance from the company, the funds received are calculated based on the total number of permanent employees at PT Sinar Sawit Raya Indonesia In addition, the employee cooperative also contributes to the management of financing at this school by providing a total fund of



Rp.1,250,000/month. Planning for the Use of BOS Funds SMA Sinar Sawit Raya Indonesia has received BOS funds since 2005 until now, the number of students receiving BOS funds in the 2019-2020 fiscal year and the 2020-2021 budget year is 122 students. Planning for the management of BOS funds begins with classifying school needs in one year, then the preparation of a School Activity Plan and Budget (RKAS) is carried out by the BOS management team of SMA Sinar Sawit Raya Indonesia at Banjarmasin which consists of the principal, treasurer, vice head of student affairs, vice head of curriculum, teacher representatives, and committees. . The realization of funds received by SMA Negeri Kalimantan for the 2021-2022 budget year and the 2020-2021 budget year can be seen from table 1. The tariff for central BOS funds received during the pandemic increased by Rp. 100,000/student. However, based on table 1, income from other sources, namely foundations and committees in the 2020-2021 budget year, experienced a decrease in funds received by Rp. 33,300,000. The purpose of issuing BOS funds by the government is to ease the burden on parents of students, but based on table 1, parents and foundations still have to spend money to help finance schools. Implementation of the Use of BOS Funds SMA Negeri Kalimantan has implemented BOS fund management in accordance with the Technical Guidelines for Managing Regular School Operational Assistance Funds contained in Permendikbud Number 6 of 2021. BOS funds are distributed in 3 stages, namely the first phase in January-March of 30%, the second stage in April-August of 40%, and the third stage in September-December of 30%.

### 1 Realization of the Use of Central BOS Funds

Based on Permendikbud Number 6 of 2021 "Regular BOS Funds are BOS Funds allocated to assist the operational expenditure needs of all students in primary and secondary education units" Based on the Regulation of the Minister of Education and Culture Number 3 of (2019), central BOS funds can be allocated for honorarium payments, for schools run by the community, BOS funds can be used for salary payments of a maximum of 30% of the total funds received. (2019) The existence of a percentage limitation has made the school decide not to use the central BOS funds for honorarium payments, so that the use of the central BOS funds in the 2019-2020 fiscal year

is prioritized to finance the Development of Process Standards, and the Development of Facilities and Infrastructure Standards, each using a budget of as much as 51% and 23% of the total BOS funds received. The realization of the use of central BOS funds before and during the pandemic at SMA Negeri kalimantan can be seen from table 2. The COVID-19 pandemic also had an impact on the management of the use of BOS funds so that the Minister of Education and Culture Nadiem Makarim issued Circular Letter No. 4 of 2020 concerning the Implementation of Educational Policies in the Emergency Period for the Spread of Corona Virus Disease (COVID-19). BOS funds can be used to procure health protocol supporting facilities in an effort to prevent the spread of covid 19, such as hand sanitizers, masks, and disinfectants intended for school residents, and can be used to purchase distance learning needs. To support the learning process from home as a result of the increasing number of cases of the corona virus disease (covid-19) in Indonesia, there was a policy change during a pandemic, namely the issuance of the Minister of Education and Culture Regulation Number 19 of (2020), that the use of BOS funds which initially there was a percentage limit that became invalid during a public health emergency due to COVID-19 set by the central government. Based on table 2 there are fluctuations in the use of central BOS funds, programs that experience a significant decrease and increase in the use of BOS funds are in the Process Standard Development program and Financing Standard Development program, the comparison of its use can be seen from table 3. One of the most significant changes in the management of central BOS funds before and during the pandemic was in the Process Standards Development Program which decreased from 51% to 13%.

The pandemic had an impact on many activities being temporarily suspended at SMA Negeri Kalimantan, before the pandemic there were 11 components included in the Process Standard Development Program, but during the pandemic there were 3 components, namely KBM management activities, student programs, and extracurricular programs, reduced components in the Development Program The Standard Process made the allocated funds decreased by 38% from Rp.87,940,000 to Rp.23,783,000. In addition to the



Process Standards Development Program, the Financing Standards Program also underwent a significant change, namely an increase in the budget from 4% to 48%. In the 2019-2020 fiscal year, there are 3 components in the Financing Standard Program, namely the purchase of consumables, the purchase of consumables, as well as school household activities, power, and services. Meanwhile, in the 2020-2021 budget year, there is 1 additional new component, namely the payment of honorariums for teachers and other education personnel, but during the pandemic the purchase of consumables no longer uses the budget from the central BOS funds, the addition of components in the Financing Standard Program makes the allocated funds increase by as much as 44%, which originally amounted to Rp. 7,500,000 to Rp. 87,087,000, of the total funds were mostly used for payment of honorariums for teachers and other education personnel.

### 2 Realization of the Use of Provincial BOS Funds

In the 2014 fiscal year, the West Java Provincial Government issued the Provincial School Operational Assistance (BOS) program, the aim of which was to support the central BOS program as well as to help meet school operational costs so that education services in West Java Province are getting better quality but can be affordable by all people. This program is one of the main programs of the realization of the PMU (Universal Secondary Education) program. This assistance is provided by the provincial government for public or private schools which include SMA, MA, SMK, and SLB (Junaedi, 2018). The realization of the use of provincial BOS funds before and during the pandemic at SMA Swadaya Karya Ciwidey can be seen from table 4. Based on table 4 the occurrence of the pandemic does not affect the use of provincial BOS funds at SMA Swadaya Karya Ciwidey, the implementation of BOS funds is still used for payment of teacher and education staff salaries. Others and the preparation of reports.

### 3 Comparison of the Composition of Use of BOS Funds

There is a comparison of the composition of the use of BOS funds at SMA Negeri Kalimantan before and during the pandemic, this can be seen from table 5 comparative management of BOS funds. The COVID-19 pandemic does not affect the implementation of the use of provincial BOS funds.

Meanwhile, for the management of central BOS funds, there were fluctuations before and during the pandemic, namely in the Development of Graduate Competency Standards an increase of 4% percentage, Development of Content Standards (Curriculum/KTSP/K13) an increase of 1% , Development of Educators and Education Personnel Standards previously did not use the budget from BOS funds during the pandemic it received a budget of 1%, the Development of Facilities and Infrastructure Standards experienced a budget decrease of 4%, while the Development of Management Standards received a budget of 4% which was initially only 1%, and the Development and Implementation of the Assessment System also experienced a 2% decrease. Reporting and Accountability of BOS funds Reporting on BOS funds at SMA Negeri Kalimantan is carried out manually and online, the manual reporting process for BOS funds begins with making an accountability report, a K7 report containing every detail of the use of BOS funds and a K7A report containing a general report on the use of BOS funds for 8 programs schools compiled by the treasurer then evaluated by the principal, manual reporting is carried out by submitting a report accountability, K7 and K7A reports to the relevant agencies. Meanwhile, the online reporting process only attaches the K7A report through the website [www.bosonline.kemdikbud.com](http://www.bosonline.kemdikbud.com). The accountability report is intended for the central government, the provincial education government, and is intended for the school committee. The procurement system for goods and services at SMA Negeri Kalimantan uses the help of the SIPLah electronic system or the School Procurement Information System which can be used by each educational unit to facilitate the process of purchasing goods and services. The obstacles faced in implementing the use of BOS funds before the pandemic at SMA Negeri Kalimantan were in the reporting process, especially in tax reporting, for private schools with a small number of students the funds were allocated for teacher salaries and operations so that there were difficulties in the tax payment process.

During the pandemic, apart from obstacles in tax reporting, there were also other obstacles, namely the BOS funds allocated for teacher transport when conducting face-to-face learning to students' homes when cases of Covid increased could not be



used as stated in the RAKS, due to the location of the school located the company environment requires the school to obey the rules that have been set, where there should be no crowds in the village environment so that the offline learning process cannot be carried out. In addition, extracurricular programs cannot be implemented temporarily so that the BOS funds that have been budgeted cannot be used optimally. Supervision and monitoring of BOS fund management is carried out by the head of branch offices and supervisory supervisors. The implementation of the use of BOS funds at SMA Negeri Kalimantan has gone well because there is no indication of the use of funds obtained from foundations or committees being allocated to finance activities that should use BOS funds. BOS funds are very helpful in improving the quality of education at SMA Negeri Kalimantan, the committee is also involved in the process of preparing the RKAS so that they can find out the use of BOS funds, this is in accordance with the principle of BOS funds, namely transparency, the committee also plays a role in the supervision and monitoring process regarding school programs that have been implemented or will be implemented and are being implemented by the school.

## CONCLUSION

Based on the explanation above regarding the comparison of BOS fund management before and during the pandemic at SMA Negeri Kalimantan, it can be concluded as follows:

- (1) The covid 19 pandemic affected the management of BOS funds at SMA Negeri Kalimantan
- (2) Before the pandemic the funds were allocated mostly for Development Process standards, especially for student programs and extracurricular development, the funds allocated are 51% of the total BOS funds received
- (3) During a pandemic, the existing budget is prioritized to be used for the Funding Standards Development program, namely to purchase health protocol facilities, purchase distance learning support facilities, and pay salaries for teachers and other education personnel

- (4) The most significant comparison in the use of BOS funds before and during the pandemic there was in the Development of Process Standards which decreased by 38%, and Development of Financing Standards which increased by 44%

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- (5) In general each activity program experienced fluctuations, 4 activity programs experienced an increase in budget, 3 activity programs experienced a decrease in budget, and there was 1 activity program that previously did not use central BOS funds but during a pandemic received a budget from the central BOS funds, while for provincial BOS funds the occurrence of a pandemic did not affect the use of BOS funds, but it was still allocated for payment of salaries for teachers and other education personnel and preparation of reports. Based on the research and conclusions, there are suggestions, namely:

- (1) BOS funds must be used optimally in accordance with what has been stated in the RAKS; (2) Schools are advised to recruit new employees who are experts in the field of taxation or carry out the development of standards for existing education personnel by participating in competency improvement and or coaching of educational staff.

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**Tabel 2. Penggunaan Dana BOS Pusat**

No	Uraian Kegiatan	Sebelum Pandemi		Setelah Pandemi	
		Tarif	%	Tarif	%
1	Pengembangan Standar Kompetensi Lulusan	4.900.000	3%	13.397.000	7%
2	Pengembangan Standar Isi (Kurikulum/KTSP/K13)	1.900.000	1%	3.120.000	2%
3	Pengembangan Standar Proses	87.940.000	51%	23.783.000	13%
4	Pengembangan Standar Pendidik dan Tenaga Kependidikan	-	-	1.700.000	1%
5	Pengembangan Standar Sarana dan Prasarana	38.560.000	23%	35.113.000	19%
6	Pengembangan Standar Pengelolaan	1.000.000	1%	8.000.000	4%
7	Pengembangan Standar Pembiayaan	7.500.000	4%	87.087.000	48%
8	Pengembangan dan Implementasi Sistem Penilaian	29.000.000	17%	10.800.000	6%
	<b>Jumlah</b>	<b>170.800.000</b>	<b>100%</b>	<b>183.000.000</b>	<b>100%</b>

Sumber : Laporan Realisasi Penggunaan Dana Anggaran Setiap Kegiatan Tahun Anggaran 2019-2020 dan Tahun Anggaran 2020-2021

**Tabel 3. Komparasi Penggunaan Dana BOS Pusat untuk Program Pengembangan Standar Proses dan Program Pengembangan Standar Pembiayaan**

No	Uraian Kegiatan	Sebelum Pandemi	Setelah Pandemi
<b>1</b>	<b>Pengembangan Standar Proses</b>		
1.1	Kegiatan Pengelolaan Kegiatan Belajar Mengajar	9.960.000	6.680.000
1.2	Pengadaan Alat Pembelajaran	25.000.000	-
1.3	Program Kesiswaan	12.080.000	10.970.000
1.4	Program Ekstrakurikuler	3.400.000	5.633.000
1.5	Kegiatan Keagamaan atau Hari Besar	8.000.000	-
1.6	Kegiatan Lomba OSN	5.000.000	-
1.7	Kegiatan Lomba FLSN	2.500.000	-
1.8	Kegiatan Olahraga	6.000.000	-
1.9	Kegiatan Pramuka	10.000.000	-
1.10	Kegiatan Kesenian	4.000.000	-
1.11	Kegiatan Peringatan Hari Besar Nasional	2.000.000	-
	<b>Jumlah</b>	<b>87.940.000</b>	<b>23.783.000</b>
<b>2</b>	<b>Pengembangan Standar Pembiayaan</b>		
2.1	Pembelian Bahan Habis Pakai	3.000.000	-
2.2	Pembelian Alat Habis Pakai	3.000.000	450.000
2.3	Kegiatan Rumah Tangga Sekolah, Daya, dan Jasa	1.500.000	9.777.000
2.4	Honor Guru Dan Tenaga Kependidikan Lainnya	-	76.860.000
	<b>Jumlah</b>	<b>7.500.000</b>	<b>87.087.000</b>

Sumber : Laporan Realisasi Penggunaan Dana Anggaran Setiap Kegiatan Tahun Anggaran 2019-2020 dan Tahun Anggaran 2020-2021



**Tabel 4. Penggunaan Dana BOS Provinsi**

No	Uraian Kegiatan	Sebelum Pandemi		Setelah Pandemi	
		Tarif	%	Tarif	%
1	Gaji honor guru	43.500.500	65%	43.500.500	65%
2	Honor Tenaga Kependidikan Lainnya	22.800.000	34%	22.800.000	34%
3	Penyusunan Laporan	250.000	0%	250.000	0%
	<b>Jumlah</b>	<b>66.550.000</b>	<b>100%</b>	<b>66.550.000</b>	<b>100%</b>

Sumber : Laporan Realisasi Penggunaan Dana Anggaran Setiap Kegiatan Tahun Anggaran 2019-2020 dan Tahun Anggaran 2020-2021

**Tabel 5. Komparasi Komposisi Penggunaan Dana BOS**

No	Keterangan	Sebelum Pandemi	Setelah Pandemi
<b>1</b>	<b>BOS Pusat</b>		
1.1	Pengembangan Standar Kompetensi Lulusan	3%	7%
1.2	Pengembangan Standar Isi (Kurikulum/KTSP/K13)	1%	2%
1.3	Pengembangan Standar Proses	51%	13%
1.4	Pengembangan Standar Pendidik dan Tenaga Kependidikan	-	1%
1.5	Pengembangan Standar Sarana dan Prasarana	23%	19%
1.6	Pengembangan Standar Pengelolaan	1%	4%
1.7	Pengembangan Standar Pembiayaan	4%	48%
1.8	Pengembangan dan Implementasi Sistem Penilaian	17%	6%
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# COMPARISON OF BOS FUND MANAGEMENT BEFORE AND DURING THE COVID-19 PANDEMIC

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