



Quality Management and Education Financing during the COVID-19 Period at UISU Siantar Private High School

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ABSTRACT

During the pandemic, the Ministry of Education, Research, and Technology of the Republic of Indonesia launched a policy of flexibility in the use of school operational assistance funds (BOS). This policy aims to make school principals as managers in schools able to adjust the budget for school needs in accordance with conditions during the COVID-19 pandemic. This study aims to describe the quality management and financing of education during the COVID-19 period at the UISU Siantar Private High School. This research is descriptive research. Data were collected through observation, literature study, document analysis, and interviews. The results showed that UISU Siantar Private High School had managed education financing in accordance with government expectations and BOS fund management standards. In the future, it is hoped that the management of the UISU Siantar Private High School, especially the principal and treasurer, will continue to be responsive and transparent in the preparation of school activities and budgets (RKAS) and the use of BOS funds, especially regarding the COVID-19 pandemic, which has not been completed until now.

1. Introduction

The quality of education is one of the pillars of human resource development which is very important for national development. The future of the nation lies in the existence of quality education. At present, quality education will only appear if there are educational institutions that really pay attention to the quality of education itself. There have been many examples that a country that is geographically small and has relatively no natural resources has grown into a superior nation because of the quality of graduates from a reliable education system and efforts to create quality education. The world of Indonesian education

is currently being highlighted by various parties, especially regarding its role in shaping the quality of Indonesian people. This is, of course, inseparable from the paradigm developed in managing student learning processes and outcomes as an integral part of the education system.¹ The management of school operational assistance (BOS) is mandated by the central government to school principals in accordance with their functions.² Of course, the principal, as school leader and manager of BOS funds, together with the school treasurer, must understand school financial management for the creation of good school quality and school operations.



Financial management is a school activity to plan, obtain, use, and account for school finances to interested parties.³ Financial management needs to be done because school funding sources are usually limited. Therefore, schools must be able to convince interested parties that school programs require additional costs.⁴ In using school finances, schools (principals and teachers) carry out activities in the form of selecting treasurers, bookkeepers, and responsible supervisors, determining the mechanism for spending school finances. For example, before spending money, the supervisor and principal must obtain approval from the school principal and use finance. Schools in accordance with the school's revenue and expenditure budget plan, and record in an orderly and accurate manner the school's income and expenses.

Minimum standards for school resources have been regulated in the components of national education standards. National education standards regulated in government regulation No.19 of 2005 have undergone changes to adapt to the dynamics of community development, local, national, and global. The scope of national education standards includes 8 standard components, namely: content standards, process standards, graduate competency standards, education standards and education personnel, facilities and infrastructure standards, management standards, financing standards, and education assessment standards.^{5,6} This study aims to describe the quality management and financing of education during the COVID-19 period at the UISU Siantar Private High School.

2. Methods

The study design used in this research is qualitative observational. The perspective used in this study is an inductive style, focuses on individual meaning, and translates the complexity of the problem of financing management at the UISU Siantar private

school. The main data sources in qualitative research are words and actions. The rest are additional data, such as documents and others.

3. Results and discussion

The function of school resources in relation to the quality of education

Educational quality is the ability of schools to manage operationally and efficiently the components related to schools so as to produce added value to these components according to applicable norms or standards.⁷ Quality improvement requires proper management considering the many problems caused by the quality of education, especially by education graduates. The human resources in education include principals, educators (teachers), employees, and school committees. The task of human resource management is basically to manage the human element with all its potential as effectively and efficiently as possible in order to achieve educational goals.⁸ Managing the human element is not an easy thing because humans are resources who have reason, feelings, and desires and have ratios, feelings, and wishes.⁹ Departing from this, human resource management has tasks that can be grouped into three functions, namely: managerial functions, operational functions, and functions of human resource management positions in achieving goals.

The UISU Siantar Private High School Financing Standard Development Program, namely collaborating with school committees and stakeholders to explore possible sources of funding from the community as well as monitoring the use of funds sourced from the APBN/APBD; cooperating with the business world/industry; carry out activities that generate economic benefits (entrepreneurship) and optimize the use of assistance provided from the center and the regions.



Table 1. Simulation of financing standards for UISU Siantar Private High School

No	Indicator	Score	Recommendation EDS	Recommendation TPS
1	Utilization of operational costs	3	Schools need to always use operational costs in accordance with school planning.	Principals need to always use operational costs in accordance with the RKS through the preparation of the RKS/RKAS and Workshop on improving school financial management competence.
2	Preparation of RKS/RKAS	2	Schools in preparing RKS/RKAS should involve School Supervisors.	In preparing for school RKAS, it is necessary to involve school supervisors through RKS/RKAS preparation activities and Workshops on improving school financial management competence.
3	Transparency and accountability	3	Schools need to maintain and improve transparency and accountability in financial management.	Principals increase transparency and accountability in financial management through the implementation of financial monitoring.
4	School efforts to increase financial support	2	Schools should help build a network with the business world and the industrial world.	Schools need to build a network with DUDI through the development of SIM and MOU with DUDI.

Efforts by the principal to fulfill school resources

The principal has a central role in managing the development of school resources. The principal must have competence in school resource management.¹⁰ The managerial system will determine the achievement of the goals of an institution, including educational institutions, in this case, schools.¹¹ The principal duties and functions of the principal are: as a planner and a determinant of strategic direction by conveying the vision, mission, goals, and strategies; organizing schools through structuring, staffing, and functionalizing; mobilizing and motivating staff; supervising, control and guide all staff; evaluate educational processes and outcomes to serve as the basis for improvement and growth and problem-solving.¹² Through quality and good financing, management will provide an optimal role for improving the learning process and the running of the school organization.¹³ The demand for efforts to improve the quality of education basically implies the need for schools to develop standards for school financial financing.¹⁴

BOS fund flexibility policy

The coronavirus disease (COVID-19) pandemic has a domino effect on social, economic, and financial aspects. On the economic aspect, several countries in the world have entered the abyss of economic recession. Such as Germany, the United States (USA), France, Italy, South Korea, Japan, Singapore, the Philippines, and Hong Kong. To reduce the impact of COVID-19 on the Indonesian economy, the government has created a National Economic Recovery Program (PEN) and ratified it through Government Regulation (PP) Number 23 of 2020.¹⁵ This program aims to protect, maintain, and improve the economic capacity of business actors in running their business during the COVID-19 pandemic. "APBN is an instrument" is a concept and thought that is often expressed and used as the basis for the Indonesian Ministry of Finance.¹⁶ In line with this thought, the Ministry of Education issued a policy of flexibility in the use of School Operational Assistance (BOS) funds in the midst of the COVID-19 pandemic through the Minister of Education and Culture Regulation (Permendikbud) Number 19 of 2020. In the context of



national economic recovery, BOS funds are included in aspects of state spending. Currently, there has been stagnation and stagnation in the business world, low consumption, and a decline in people's purchasing power, which have been the driving force of the economy. Therefore, the government is trying to issue creative and innovative policies to ensure the economy continues to move in the midst of the COVID-19 pandemic. The current state budget is considered an effective, efficient, and fastest way to reduce the impact of COVID-19 on the economy.

BOS funds originating from the APBN have the potential to transform what was originally educational operations into a supporting part of the national economic recovery. This potential is that BOS funds are of great value and are able to reach many parties in the education sector. BOS funds also include spending/stimulus for public consumption.¹⁷ The reshuffle of the BOS fund distribution scheme could have an impact on national economic growth, especially in terms of household consumption.

School operational assistance funds (BOS) are sourced from the state budget (APBN). For the 2020 fiscal year, Rp. 24,494,089,750,000 has been distributed without taking into account the previous year's distribution, which is divided into 2 stages, where Phase I is Rp. 14,426,949,630,000- for 215,307 schools and Phase II is Rp. 10,067,140,120,000 for 111,140 schools spread across 34 provinces throughout Indonesia.¹⁸ Distance learning (PJJ) was carried out during the COVID-19 pandemic by utilizing internet technology, so the BOS funds can be used by students and teachers to support their learning.

The Ministry of Education and Culture wants to provide convenience for school principals so that they can use the BOS funds as flexibly as possible to ensure the implementation of distance learning and learning welfare. With the flexibility of BOS funds to buy internet credit, it can also reduce parental expenses, especially if there are parents of students who experience circumstances such as termination of employment (PHK) or being temporarily laid off due to

the COVID-19 pandemic. BOS funds can also be used to purchase hand sanitizers or soaps, disinfectants, masks, and other hygiene supports. The purchase of these goods and equipment can also support the recovery of the national economy. Because there will be economic transactions. Shops will still be able to generate income, and the economy can move from the sales of these goods. The BOS funds are also used to pay honorary teachers during the COVID-19 pandemic, which has been calculated based on how many hours of teaching are in schools. Of course, if there is no flexibility in the BOS funds, it will be difficult for school principals to pay the salaries of honorary teachers because it is calculated from school entry hours. In fact, during the COVID-19 pandemic, the learning pattern in the classroom was changed to distance learning (PJJ). Therefore, the flexibility of using BOS funds can also help increase the income of honorary teachers so that they can survive and have the purchasing power to meet economic needs during the COVID-19 pandemic.^{19,20}

4. Conclusion

UISU Siantar Private High School has carried out education financing management in accordance with government expectations and BOS fund management standards.

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