

Optimizing Education Services: Strategy for Implementing the BPOPP Program in Supporting School Operations

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Abstract

Accounting is closely related to financial information which is used as a basis for making decisions in everyday life. Accounting also consists of various types, one of which is educational accounting. In educational accounting there are several aspects, including the school budget, school infrastructure, school management, participation from parents, implementation accountability funds. The school budget comes from educational assistance provided by the government to improve the quality of education. BPOPP is a form of educational program provided by the East Java Provincial government to improve the quality of education. BPOPP is implemented in accordance with the Technical Guidelines and applicable Governor Regulations. At SMKN 9 Malang, procedures for using funds and reporting procedures for BPOPP at SMKN 9 Malang are good, although implementation still encounters several obstacles. In the future, it is hoped that there will be changes in the Technical Technical Guidelines and applicable Governor's Regulations so that the realization of BPOPP can be maximized.

Article Info

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1. Introduction

Accounting is closely related to financial information used as the basis for decision-making in everyday life (Suwardjono, 2017; Sopanah et al., 2023). Here, accounting is not solely viewed as a process and tool but rather as a body of knowledge on how to generate financial information for the purposes of controlling a company and being accountable (Outley & Beery, 2019). Accounting knowledge is crucial because with it, the judgment of individuals designing and implementing accounting has a solid foundation (Hanlon et al., 2022). Accounting produces information not only for control and accountability purposes but also more broadly to influence economic actors within a country's economy (abhayawansa et al., 2021).

According to Sopanah et al. (2020), accounting comprises various types, including financial accounting, auditing, cost accounting, management accounting, taxation accounting, budgeting, governmental accounting, accounting systems, budgetary accounting, banking accounting, international accounting, educational accounting, social accounting, public sector accounting, and behavioral accounting. One commonly encountered type is educational accounting, which is a specialized field within accounting that pertains to educational activities such as teaching and learning accounting or other aspects related to educational issues itself. Decentralization policies in education are believed to enhance efficiency, relevance, equity, and quality of education while fulfilling principles of justice and democratization. To achieve the goals of educational decentralization, the government needs to restructure educational administration, particularly concerning institutional structures. Educational accounting encompasses several aspects, including school budgeting, school infrastructure, school management, parental involvement, and accountability in education implementation.

The National Education Standards (SNP) in Government Regulation (PP) Number 32 of 2013 outline that education costs broadly consist of investment costs, operational costs, and personal costs. Education costs represent a crucial aspect in achieving educational goals, as they fund all

educational financing needs. One of the key issues in education financing is how to meet the needs of school investments, operations, and personnel, as well as how to protect the community, especially the underprivileged, in advocating for their right to obtain quality education at all levels, including Primary Schools (SD), Junior High Schools (SMP), Senior High Schools (SMA), and Vocational High Schools (SMK).

According to the National Education Standards (SNP), these costs include investment costs covering the provision of facilities and infrastructure, and the development of human resources or fixed working capital. Operational costs encompass teacher salaries and educational personnel, while personal costs include educational expenses that students must bear to participate in the learning process regularly and continuously.

In order to realize the objectives of educational decentralization, the East Java Provincial Government through the third phase of the Nawa Bhakti Satya program, known as *Jatim Cerdas dan Sehat*, provides funding for operational and non-operational personnel costs for State and Private Senior High Schools (SMA), Vocational High Schools (SMK), and Special Schools. This program is called the Operational Support Cost of Education Program (BPOPP). This program is funded by the East Java Provincial Government's Regional Budget (APBD), which is then channeled to the Education Department Branches in all cities and districts in East Java, including Malang City.

In efforts to expand and equalize opportunities for obtaining education and improving education quality while reducing the school dropout rate, the government is expanding access to higher quality and more equitable education. This includes giving greater attention to poor families, in the form of BPOPP funding. The goal of this program is to expand and equalize education in East Java to help alleviate poverty by facilitating access to education for the less privileged, enabling them to achieve a better future.

The distribution mechanism of BPOPP for State and Private Senior High Schools (SMA), Vocational High Schools (SMK), and Special Schools is carried out according to the guidelines and tasks of the East Java Provincial Government, while for private schools it is conducted every quarter. The distribution of BPOPP is carried out in the same fiscal year as the School Work Plan and Budget (RKAS). BPOPP is intended for State and Private Senior High Schools (SMA), Vocational High Schools (SMK), and Special Schools operated by local governments and communities that already have operational permits, are registered in the Dapodik application, are accredited, and have submitted assistance proposals. BPOPP is managed by schools using School-Based Management (MBS), providing flexibility in planning, management, and monitoring of programs tailored to the school's conditions and needs. BPOPP is used to improve educational services and is not subject to intervention or deductions from any party, with management involving teachers and school committees

Sholeh (2021) investigated the Effectiveness of the Operational Support Cost of Education Program (BPOPP) and Education Financing Management on the Development of Education Quality at SMK Darul Ulum II Al-Wahidiyah in the Gersempal Village, Omben District, Sampang Regency. The research yielded that the average effectiveness score of the BPOPP program at SMK Darul Ulum was 67.23, which was then converted to a rating scale ranging from 61-80. This range indicates that the effectiveness of the BPOPP program is interpreted as high and has a positive or significant impact on the development of education quality. The better the education financing management, the greater the development of its quality. This can be observed in the availability of school facilities and infrastructure as supporting elements for teaching and learning activities funded by educational financing, as well as the adequate quantity of educational personnel at SMK Darul Ulum.

Wandrianto et al. (2019) examined the accounting treatment of school operational assistance funds. The research findings indicated that the implementation of BOS fund utilization, was considered good and on target according to the technical guidelines. The school prepared the School Work Plan and Budget based on discussions between the school principal, school treasurer, teachers, and school moderators, receiving approval from the school principal, school treasurer, and administration. However, the school committee was not directly involved in meetings with the school regarding the preparation of the RKAS, and no information was released

about the preparation of the RKAS. This occurred due to a lack of coordination and transparent communication between the school and the administration.

Masruroh and Fitriani (2021) examined the Evaluation of the Implementation of the School Operational Assistance (BOS) Program at SMK YPK Kesatuan Jakarta. The research found that the implementation of the BOS program at SMK YPK Kesatuan Jakarta still exhibited some shortcomings. This was attributed to obstacles in the socialization of the BOS program, resulting in many new student parents being unclear about the BOS program. The implementation of the BOS program budget needs to be further maximized so that schools can avoid additional fees charged to students, which should be covered by the BOS fund. The management of BOS fund usage related to the preparation of RKS and RKAS was not optimal because SMK YPK Kesatuan Jakarta did not have RKS documents. The school conducted its activities routinely throughout the year without proper planning, leading to a lack of coordination. Therefore, continuous evaluation of the BOS program at SMK YPK Kesatuan Jakarta is still needed to ensure its optimal implementation.

Solikhatus (2016) conducted an Analysis of School Operational Assistance (BOS) Fund Management in a case study at SMKN 1 Yogyakarta. The research findings revealed that the management of the BOS fund at SMKN 1 Yogyakarta was quite good. This was evidenced by the analysis showing that the principles of self-reliance and participatory action were implemented well, with a good tendency score of 70%. Transparency was fairly implemented with a tendency score of 78%, and the school disseminated information about BOS program receipts to the school community and parents. Accountability was well implemented with a good tendency score of 96%. Administrative orderliness and reporting were well executed with a good tendency score of 100%, and the school submitted reports, both comprehensive and concise.

In the process of using and reporting BPOPP funds, adherence to the procedures or regulations stipulated in the BPOPP Technical Guidelines and East Java Governor Regulation Number 69 of 2019 is essential. Its utilization must align with the School Work Plan and Budget (RKAS) previously prepared through meetings involving the school principal, treasurer, teachers, and school moderators. BPOPP faces several challenges in its implementation, including certain school expenses that cannot be budgeted using BPOPP funds, such as rehabilitation of moderately damaged and severely damaged school facilities and infrastructure, sudden school needs not included in the previously prepared RKAS, and provision of refreshments for invited guests.

Based on the research conducted at SMKN 9 Malang, the researcher found that the Technical Guidelines for BPOPP in 2023 are still not fully aligned with the operational needs of the school. This is because there are still several expenses required by the school that cannot be covered using BPOPP funds. These include repairs to moderately and severely damaged school facilities and infrastructure, school supplies, sudden needs for student practical tools and materials not included in the previously prepared RKAS, provision of refreshments for guests which cannot be budgeted under BPOPP, and the use of the Local Government Information System (SIPD) application to regulate standard prices for purchasing goods and services. However, the SIPD application has various shortcomings, such as incomplete and detailed listings of the required goods and services, standard prices that do not match the school's needs—some are too low or too high compared to market prices—and detailed volume and price listings that do not match market prices, making it difficult for schools to choose the right items to purchase according to their needs. This situation requires the school principal, treasurer, teachers, and school moderators to find alternative solutions to ensure that school needs that cannot be met through BPOPP can still be provided according to their requirements and timeframes.

Based on the background described above, the researcher is interested in conducting a study titled "Optimizing Education Services: Strategy for Implementing the BPOPP Program in Supporting School Operations". This research aims to determine the extent of implementation in the use of the Operational Support Cost of Education Program (BPOPP) at SMK Negeri 9 Malang through qualitative methods, including interviews, observations, and documentation.

2. Methods

This research utilizes a qualitative descriptive method, aiming to obtain a deeper understanding of the phenomena or events occurring within the research object (Assor & Rusdianti, 2023). Theoretically, qualitative research is considered to observe through various lenses, seeking patterns of relationships between previously undefined concepts. This study adopts a constructivist paradigm because the researcher views scientific knowledge or truth as relative, not singular, and subject to change depending on the interpretation of individuals or groups. The research is located at SMK Negeri 9 Malang, situated on Sampurna Street No. 1, Cemorokandang – Kedungkandang, Malang.

The types and sources of data in this research are obtained through documents, evidence, records, or other historical reports related to the researched issue, collected, processed, and presented as follows: a) Primary Data: data obtained and processed by the researcher through direct interviews at SMK Negeri 9 Malang; b) Secondary Data: data obtained from planning, realization, and reporting documents of BPOPP at SMK Negeri 9 Malang.

The data collection techniques used in this research include: a) Observation: the researcher conducts observations at SMK Negeri 9 Malang; b) Interviews: semi-structured interviews are conducted by asking open-ended questions compared to structured interviews but still following a predetermined interview guide. The aim of the interviews is to identify issues openly, with respondents including the headmaster of SMK Negeri 9 Malang, the treasurer of BPOPP SMK Negeri 9 Malang, representatives of teachers and staff at SMK Negeri 9 Malang, representatives of students at SMK Negeri 9 Malang, and representatives of parents of students at SMK Negeri 9 Malang; c) Documentation: a method used to obtain data and information in the form of books, archives, documents, numerical and graphical writings, including reports and supporting information (Sugiyono, 2018). Documentation in this research is carried out by collecting documents in the form of photos or other supporting documents.

The data analysis conducted by the researcher follows these steps:

- a. Data Collection: collecting data at the research site by conducting observations, interviews, and documentation to obtain valid data at the research location.
- b. Data Reduction: summarizing, selecting, and focusing on the obtained data to provide a clear picture in the subsequent data collection.
- c. Data Presentation: presenting the data obtained from the data reduction process in the form of tables, graphs, flowcharts, etc.
- d. Conclusions Drawing: analyzing the obtained data to draw conclusions in the form of a description or depiction of an object that was previously unclear but becomes clear after the research is conducted.
- e. Furthermore, to test the validity of the data, criteria such as credibility, dependability, confirmability, and data triangulation are used.

3. Results and Discussion

3.1. Results

General Overview

SMKN 9 Malang is located to the east of Malang City, with three campus locations in the Cemorokandang Subdistrict. Established in 2006, it occupies an area of 1.8 hectares. Through the Decree of the Mayor of Malang No. 359/2005, this school was officially established. SMKN 9 Malang aims to equip its students with life skills, including personal, rational, social, academic, and vocational skills.

The school's vision is to create graduates who are noble, competent, resilient, creative, innovative, and environmentally conscious. The school's mission includes implementing the Pancasila student profile, providing education tailored to the needs of the business, industry, and job sectors, promoting innovative work and entrepreneurship, and creating a school community that cares for the environment.

The objectives of SMKN 9 Malang include shaping students' characters, implementing teaching factory-based learning, preparing graduates for the business, industry, and job sectors, developing students' self-reliance for innovative work and entrepreneurship, and mobilizing the school community to care for the environment. The school's facilities include classrooms, offices, health units (UKS), libraries, laboratories, workshops, mosques, and sports fields, most of which are in good condition.

The facilities owned by SMKN 9 Malang include:

No.	Nama Fasilitas	Jumlah
1.	Ruang kelas/teori	27
2.	Ruang Perpustakaan	1
3.	Ruang UKS/KLINIK	1
4.	Koperasi	1
5.	Ruang BK	1
6.	Ruang kepala sekolah	1
7.	Ruang guru Normatif/R. Guru Prod/ R. KAPROG	4
8.	Ruang TU	1
9.	Ruang OSIS	1
10.	Kamar mandi/WC guru	1
11.	Kamar mandi/WC siswa	8
12.	Gudang	1
13.	Mushola	1
14.	Lab. Teknik Sepeda Motor	3
15.	Lab. Rekayasa Perangkat Lunak	2
16.	Lab. Animasi	1
17.	Lab. Teknik Komputer Jaringan	2
18.	Laboratorium Komputer Umum / KKPI	1
19.	Lahan Parkir l=500m ²	1
20.	Lapangan olah raga/ upacara	1
21.	Stand Kantin / Cafeteria Siswa	6

Figure 1. School Facilities
Source: SMKN 9 Malang Archive (2023)

The research data collection methods in this study include direct observation, interviews with the school principal, treasurer, and school committee of SMKN 9 Malang, as well as photographic documentation and documents related to the use of BPOPP funds. The research findings reveal the procedures for the use and reporting of BPOPP funds, beginning with annual planning and budgeting. The school submits the proposed number of students to the Education Office Branch for verification, after which the monthly school fees are calculated based on the number of students and the type of majors. The amount of fees varies by city and type of majors; for example, in Malang City, the fees for high school are Rp 135,000, non-technical vocational schools Rp 160,000, and technical vocational schools Rp 200,000 per student per month. The calculation of the unit cost amounts is as follows:

NO	KABUPATEN/KOTA	INDEX	BIAYA/BIHWA/TAHUN (Rp)			JURELAS DTP PER BIHWA/TAHUN (Rp)		
			BIHWA	BIHWA NON TEKNIS	BIHWA TEKNIS	BIHWA	BIHWA NON TEKNIS	BIHWA TEKNIS
1	Kabupaten Blora	01.001	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
2	Kabupaten Blora	01.002	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
3	Kabupaten Blora	01.003	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
4	Kabupaten Blora	01.004	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
5	Kabupaten Blora	01.005	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
6	Kabupaten Blora	01.006	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
7	Kabupaten Blora	01.007	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
8	Kabupaten Blora	01.008	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
9	Kabupaten Blora	01.009	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
10	Kabupaten Blora	01.010	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
11	Kabupaten Blora	01.011	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
12	Kabupaten Blora	01.012	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
13	Kabupaten Blora	01.013	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
14	Kabupaten Blora	01.014	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
15	Kabupaten Blora	01.015	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
16	Kabupaten Blora	01.016	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
17	Kabupaten Blora	01.017	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
18	Kabupaten Blora	01.018	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
19	Kabupaten Blora	01.019	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
20	Kabupaten Blora	01.020	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
21	Kabupaten Blora	01.021	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
22	Kabupaten Blora	01.022	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
23	Kabupaten Blora	01.023	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
24	Kabupaten Blora	01.024	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
25	Kabupaten Blora	01.025	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
26	Kabupaten Blora	01.026	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
27	Kabupaten Blora	01.027	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
28	Kabupaten Blora	01.028	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
29	Kabupaten Blora	01.029	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
30	Kabupaten Blora	01.030	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
31	Kabupaten Blora	01.031	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
32	Kabupaten Blora	01.032	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
33	Kabupaten Blora	01.033	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
34	Kabupaten Blora	01.034	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
35	Kabupaten Blora	01.035	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
36	Kabupaten Blora	01.036	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
37	Kabupaten Blora	01.037	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000
38	Kabupaten Blora	01.038	2.000.000.000	2.000.000.000	4.000.000.000	1.500.000.000	1.200.000.000	2.100.000.000

Figure 2. Unit Cost of Education
Source: SMKN 9 Malang Archive (2023)

After the RKAS is completed, they are sent to the Branch Office for verification. Verification is carried out to ensure the conformity of fund allocation, activities, account codes, and expenditure components with applicable regulations. Additionally, the procurement prices must also adhere to the prevailing standard prices. If the RKAS meets all requirements, it will be returned to the school for the fund disbursement process by the BPOPP fund financial manager at the school.

Since 2020, the receipt of BPOPP funds has experienced a reduction to only 50%, equivalent to 6 months of fund receipt. However, in the last quarter, the school received additional funds for 2 months, resulting in a total receipt of 8 months in one year. This decrease is attributed to budget cuts from the government as a result of the Covid-19 pandemic affecting Indonesia. The amount of school expenses received becomes the budget ceiling for BPOPP funds for one year. This budget ceiling is used to prepare the RKAS in accordance with East Java Provincial Governor Regulation Number 69 of 2019 through a meeting to formulate the RKAS with the school principal, treasurer, and teacher council. The RKAS is prepared according to the school's needs and the standard procurement prices determined in the East Java Provincial SIPD application.

The completed RKAS is sent to the Branch Office of Education for verification of the budget allocated and to be realized over the course of one year. Verification of the RKAS is conducted based on conformity with the fund allocation; activities and account codes; expenditure components in accordance with applicable regulations; as well as conformity of prices based on the standard price regulations. If the RKAS is in line with the recommended fund allocation; designated activities and account codes; expenditure components are in accordance with applicable regulations; and the prices used are in accordance with the standard price regulations, then the RKAS is returned to the school for the fund disbursement process by the financial manager of the BPOPP funds at the school.

The management of BPOPP funds at the school consists of the Principal as the Implementing Officer of Activities (PPTK), the BPOPP Treasurer as the Assistant Expenditure Treasurer of BPOPP, and the BPOPP Operator. The PPTK is formally and materially responsible for the use of BPOPP funds every month since the receipt of BPOPP funds and has the authority to sign expenditure receipts as well as to create cash examination reports on BPP at the end of each month and to schedule the implementation of BPOPP activities. Based on the DPA and RKAS, the PPTK implements programs and activities funded by BPOPP periodically according to the school's needs.

The disbursement of BPOPP funds is carried out by creating a Fund Disbursement Note (NPD) prepared by the PPTK to the KPA for verification of data accuracy and is done once a month after the approval of the previous month's BPOPP fund SPJ GU. BPP is responsible for the receipt and

disbursement of BPOPP funds in the General Cash Book (BKU), collecting and depositing taxes, and controlling cash and account codes. The accountability of BPOPP funds is separate from other UP/GU funds. The Treasurer gathers all expenditure evidence documents, including tax payments for transactions made, prepares the BKU for fund usage on transactions conducted, prepares all expenditure SPJ, and conducts online reporting through the application www.sippol.bpkad.jatimprov.go.id, sending the created SPJ to the Branch Office for verification. If there are remaining funds in the BPOPP usage at the end of the month, the Treasurer deposits the remaining funds back into the Branch BPP account.


NOTA PENCAIRAN DANA SMK NEGERI 9 MALANG
BULAN : MARET 2023

PROGRAM : PROGRAM PENGELOLAAN PENDIDIKAN
 KEGIATAN : Pengelolaan Pendidikan Sekolah Menengah Kejuruan
 SUB KEGIATAN : Penyediaan Biaya Personil Peserta Didik Sekolah Menengah Kejuruan
 KODE PROGRAM : 1.01.02
 JUMLAH PENGALUAN :
 UANG MUKA : Rp. 64.268.313

NO	KODE REKENING	URAIAN KODE REKENING	URAIAN RENCANA BELANJA	UANG MUKA YANG DI AJUKAN	KETERANGAN
1	510202010013	Belanja Jasa Tenaga Pendidikan	Tamsil PMPNSD dan Kinerja Guru Non PNS	Rp. 43.800.000	
2	510202010059	Belanja Tagihan Telepon	Tagihan Telepon	Rp. 120.413	
3	510202010060	Belanja Tagihan Air	Tagihan Air	Rp. 1.513.500	
4	510202010063	Belanja Kawat/Faksimili/Internet/TV Berlangganan	Langganan Internet	Rp. 14.714.400	
5	510204010001	Belanja Perjalanan Dinas Biasa	Uang Transport Perjalanan Dinas Biasa	Rp. 700.000	
6	510204010003	Belanja Perjalanan Dinas Dalam Kota	Uang Transport Perjalanan Dinas Dalam Kota	Rp. 3.420.000	
TOTAL				Rp. 64.268.313	


Malang, 13 Maret 2023

Mengetahui:
 KLIASA PENGGUNA ANGGARAN
 CABANG DINAS PENDIDIKAN JATIM WILAYAH
 MALANG (KOTA MALANG - KOTA BATU)




Dr. Drs. Ema Sumarti, M.Si.
 NIP. 19670325 199303 2 007

diteliti oleh:
 BENDAHARA PENGELUARAN PEMBANTU
 CABANG DINAS PENDIDIKAN JATIM
 WILAYAH MALANG (KOTA MALANG - KOTA BATU)



YULIA SUSANTI
 NIP. 19830702 201001 2 018

PEJABAT PELAKSANA TEKNIK KEGIATAN
 SMK NEGERI 9 MALANG
 KOTA MALANG



VIVI ARANTY, S.pd M.M.
 NIP. 19640220 198203 2 012

Figure 3. NPD BPOPP
 Source: SMKN 9 Malang Archive (2023)

SPJ Masuk dim SPJ ini Belum masuk dim SPJ Realisasi

#	Jenis	No Trs	Tgl Trs	No Bukti	Total Kas	Ket
1	Penerimaan Kas	1	17/03/23	MLGBATU/K9M/001/III/2023	64.268.313	PENERIMAAN DANA BPOPP BULAN MARET 2023
2	Mutasi Kas	2	20/03/23	MLGBATU/K9M/002/III/2023	45.548.313	PENGAMBILAN DANA BPOPP BULAN MARET 2023
3	Pembayaran Tagihan	3	20/03/23	MLGBATU/K9M/003/III/2023	102.500	Belanja PDAM BIP bulan Januari 2023
4	Pembayaran Tagihan	4	20/03/23	MLGBATU/K9M/004/III/2023	577.000	Belanja HIPPAM bulan Januari 2023
5	Pembayaran Tagihan	5	20/03/23	MLGBATU/K9M/005/III/2023	669.000	Belanja HIPPAM bulan Februari 2023
6	Pembayaran Tagihan	6	20/03/23	MLGBATU/K9M/006/III/2023	165.000	Belanja PDAM BIP bulan Februari 2023
7	Pembayaran Tagihan	7	20/03/23	MLGBATU/K9M/007/III/2023	49.909	Belanja telepon bulan Januari 2023
8	Pembayaran Tagihan	8	20/03/23	MLGBATU/K9M/008/III/2023	70.504	Belanja telepon bulan Februari 2023
9	Pembayaran Tagihan	9	20/03/23	MLGBATU/K9M/009/III/2023	1.457.100	Belanja internet bulan Januari 2023
10	Pembayaran Tagihan	10	20/03/23	MLGBATU/K9M/010/III/2023	1.401.600	Belanja internet bulan Januari 2023

Figure 4. Online reporting for BPOPP
 Source: SMKN 9 Malang Archive (2023)

REALISASI PENGGUNAAN UANG MUKA PELAKSANAAN KEGIATAN						
PROGRAM	:	PROGRAM PENGELOLAAN PENDIDIKAN				
KEGIATAN	:	Pengelolaan Pendidikan Sekolah Menengah Kejuruan				
SUB KEGIATAN	:	Penyediaan Biaya Personil Peserta Didik Sekolah Menengah Kejuruan				
KODE PROGRAM	:	1.01.02				
NOMOR NPD	:	900/165/101.6.10.19/2023				
NO	KODE REKENING	URAIAN BELANJA	NO BUKTI BKU / NO. SP2D	UANG MUKA YANG DI AJUKAN	REALISASI PENGGUNAAN	SISA UANG MUKA
1	510201010013	Tamril FNPNSD dan Kinerja Guru Non PNS		Rp. 43.800.000	Rp. 43.800.000	Rp. --
2	510201010019	Tagihan Telepon		Rp. 120.413	Rp. 120.413	Rp. --
3	510201010060	Tagihan Air		Rp. 1.513.500	Rp. 1.513.500	Rp. --
4	510201010063	Langganan Internet		Rp. 14.714.400	Rp. 14.714.400	Rp. --
5	510204010001	Uang Transport Perjalanan Dinas Biasa		Rp. 700.000	Rp. 700.000	Rp. --
6	510204010009	Uang Transport Perjalanan Dinas Dalam Kota		Rp. 3.420.000	Rp. 3.420.000	Rp. --
TOTAL				Rp. 64.268.313	Rp. 64.268.313	Rp. --

Malang, 13 Maret 2023

<p>Mengetahui:</p> <p>KUASA PENGGUNA ANGGARAN CABANG DINAS PENDIDIKAN (JATIM) WILAYAH MALANG (KOTA MALANG - KOTA BATU)</p>  <p>Dr. Dra. EMA SUMARTI, M.Si NIP. 19670305 199303 2 007</p>	<p>BENDAHARA PENGELUARAN PEMBANTU CABANG DINAS PENDIDIKAN JATIM WILAYAH MALANG (KOTA MALANG - KOTA BATU)</p>  <p>YULIA SUSANTI NIP. 19830702 201001 2 018</p>	<p>PEJABAT PELAKSANA TEKNIS KEGIATAN SMK NEGERI 9 MALANG KOTA MALANG</p>  <p>YULIA SUSANTI, S.Pd, M.M NIP. 19640220 198203 2 013</p>
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Figure 5. Control of BPOPP Realization
Source: SMKN 9 Malang Archive (2023)

All reporting documents produced are then submitted to the Branch Office for verification of the funds' utilization. During the fund utilization process, the school encountered several issues, including pre-determined prices according to SIPD that were either too low or too high compared to market prices. Consequently, the school had to adjust the specifications of purchased items to align with the requested prices or await changes in the RKAS. In addition to pricing discrepancies, the school also faced other issues such as unforeseen activities not previously included in the RKAS, like sudden purchases of materials and tools needed for student practices, which were urgent and not budgeted in the BPOPP. In such cases, the school utilized voluntary contributions from parents, which were non-binding. To address the need for repairs and upgrades to school facilities of medium to high priority, the school submitted proposals to the Department of Education to obtain additional assistance specifically for facility upgrades or participated in other educational programs such as the Center of Excellence for Vocational Schools.

The compliance of the implementation of BPOPP fund utilization at SMKN 9 Malang with the East Java Governor Regulation No. 69 of 2019.

The East Java Governor Regulation No. 69 of 2019 serves as a guideline for the Provincial Education Office, high schools, vocational schools, and special schools in the utilization and accountability of BPOPP funds. At SMKN 9 Malang, the BPOPP funds have been effectively used in accordance with the regulation. They have been allocated for various purposes such as teaching and extracurricular activities, enhancing the competence of educators and educational staff, conducting evaluations, providing learning materials, maintaining school facilities, supporting inclusive education and special programs for students with disabilities, literacy programs, procurement of multimedia learning tools, character education, meeting minimum service standards, and funding other essential activities. Moreover, prohibited uses of BPOPP funds have been avoided, including saving or borrowing the funds, financing non-priority activities such as excursions, purchasing personal items, rehabilitating severely damaged facilities, constructing new buildings, acquiring unnecessary equipment, funding activities already covered by other sources, and financing maintenance not recorded as school property or assets.

Based on the conducted interviews, the researcher concludes that the implementation of BPOPP funds at SMKN 9 Malang is in accordance with East Java Governor Regulation No. 69 of 2019. The utilization of BPOPP funds adheres to the recommended guidelines, such as paying teacher salaries, procuring office supplies, financing school activities not covered by regular operational funds, among others. Additionally, prohibited uses of BPOPP funds, like renting hotels or purchasing uniforms for personal use, have been avoided. Moving forward, it is hoped that revisions to the East Java Governor Regulation will diversify the components of BPOPP fund

utilization, reduce restrictions to maximize fund usage, and grant schools more authority in budgeting and implementing necessary expenses to further enhance the quality of education.

Implementation of School Activity Budget Plan (RKAS) with Reporting on the Use of BPOPP Funds at SMKN 9 Malang

The School Activity and Budget Plan (RKAS) for BPOPP is prepared annually by the school based on joint meetings with teachers and the school committee. It is signed by the treasurer, principal, and head of the education branch office, accompanied by detailed annual and quarterly spending plans. Revisions can be made if necessary with the approval of the head of the education branch office. At the end of each quarter, RKAS adjustments are made to replace unrealized spending plans with new ones needed by the school. RKAS implementation follows the school's schedule and needs, maximizing resource provision while adhering to each school's budget codes. Spending must not exceed budget codes to avoid disadvantaging other schools and compromising financial reporting. Therefore, spending must remain below the maximum budget code limit in RKAS to avoid harming other schools.

Based on the interviews conducted, the researcher concludes that the implementation of the School Activity and Budget Plan (RKAS) with the reporting of BPOPP fund usage at SMKN 9 Malang is satisfactory. This is evidenced by the fulfillment of all budgeted needs outlined in the RKAS, while still adhering to the maximum budget limits for each account code. Transactions for each account code do not exceed the budget limits, and there is not a significant surplus remaining from the implementation of each account code, ensuring that the school's needs are adequately met. Moving forward, there is a hope for changes in the account codes and the variety of needs represented in these codes, to maximize school spending. Additionally, updating the prices of items listed under each account code is recommended to ensure they are more varied and reflective of market prices, thus avoiding significant price disparities.

Based on the research conducted, it is concluded that the procedures for BPOPP fund usage and reporting at SMKN 9 Malang are sound, aligning with BPOPP guidelines and regulations, despite encountering several implementation challenges. There is a hope for revisions in the guidelines and regulations to minimize issues encountered during BPOPP implementation. The management of BPOPP funds at SMKN 9 Malang also complies with East Java Governor Regulation No. 69 of 2019, as the usage aligns with the specified components, and prohibited uses are avoided. The implementation of the School Activity and Budget Plan (RKAS) with the reporting of BPOPP fund usage at SMKN 9 Malang has been executed effectively, with all account codes being well-implemented, no budget exceeding the set limits, and minimal remaining balances, indicating optimal fund utilization.

4. Conclusion

The research aimed to understand the procedures for BPOPP fund usage and reporting at SMKN 9 Malang. The findings indicate that the procedures for BPOPP fund usage and reporting are satisfactory at SMKN 9 Malang as they align with BPOPP guidelines and regulations. However, the implementation faces several challenges, suggesting a need for revisions in the guidelines and regulations to minimize issues encountered during BPOPP implementation.

The study also sought to determine whether the management of BPOPP funds at SMKN 9 Malang complies with East Java Governor Regulation No. 69 of 2019. The results show that the management of BPOPP funds at SMKN 9 Malang adheres to the regulation, as the fund usage aligns with the specified components, and prohibited uses are avoided.

Furthermore, the research aimed to assess the implementation of the School Activity and Budget Plan (RKAS) with the reporting of BPOPP fund usage at SMKN 9 Malang. The findings reveal that the implementation of RKAS with BPOPP fund usage reporting is well-executed, with all account codes being effectively utilized, and budget limits are not exceeded, indicating optimal fund utilization.

To ensure the effective use and reporting of designated BPOPP funds, it is recommended that schools maintain effective procedures. In addition, schools should consider further involvement

of the committee in budget planning and reporting on the use of BPOPP funds to maximize their use and allow allocation of committee funds for other activities. Future researchers are also encouraged to conduct direct field research to obtain more comprehensive data at the research location.

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