

# Internal Control System Analysis in the Implementation of School Operational Assistance Program: Case Study of a Pilot School

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**Abstract.** This research aims to determine the internal control system for implementing the School Operational Assistance program at Muhammadiyah 2 Wates Vocational School, focusing on the planning, use, and reporting of School Operational Assistance funds. In this research, we will compare the practices observed in the field with the internal control theory outlined in Government Regulation No. 60 of 2008, as well as the internal control components outlined in COSO. Additionally, we will examine whether the implementation of the School Operational Assistance funding program aligns with Minister of Education and Culture Regulation No. 6 of 2021. This research type is descriptive-qualitative and uses data collection techniques using observation, interviews, and documentation techniques. Descriptive analysis is the data analysis technique used. The research findings demonstrate that: The School Operational Assistance program adheres to Minister of Education and Culture Regulation No. 6 of 2021 in terms of planning, utilization, and reporting. This is evident in the allocation of funds, which aligns with the components financing school operational expenses. SMK Muhammadiyah 2 Wates has fully implemented internal control, adhering to internal control theory, Government Regulation No. 60 of 2008, and COSO's internal control components.

**Keywords:** Internal Control System, School Operational Assistance, COSO, Government Regulation No. 60 of 2008

## 1 Introduction

One of the key components of the country's development movement's transformational processes is education [1]. A fund used primarily to finance non-personnel expenditure for primary and secondary education units as implementation of mandatory study programs is defined as a school operational assistance fund in Permendikbud No. 6 Year 2021 on Technical Guidelines for the Management of the School Operational Assistance Fund Program. According to PMK No. 119/PMK.07/2021 on the Management of Non-Physical Special Allocation Funds, it is stated that the allocation of The School Operational Assistance funds is.

The School Operational Assistance Fund program's technique is applied gradually; that is, 30% of funds are allocated in the first phase, 40% in the second, and 30% in the third. Funds from

the school operational assistance program are allocated directly to the school account via the Board of Directors centralized system service, which should result in a quicker and more accurate distribution. As a result, the management tasks, including accounting and reporting upon receiving operational aid money, turn into a way for educational institutions to answer to the government.

As a result, for educational institutions to be held accountable to the government, their management, accounting, and reporting practices must adhere to the guidelines established by the central government in Permendikbud No. 6 for the year 2021. In terms of management, accounting, and reporting, the School Operational Assistance Fund team plays a critical role. The School Operational Assistant Team must come to agreements and make decisions together before any funds can be collected [2]. As a result, for educational institutions to be held accountable to the government, their management, accounting, and reporting practices must adhere to the guidelines established by the central government in Permendikbud No. 6.

However, the management of the School Operational Assistance Fund has experienced several problems, many of which have been found in cases of negligence fraud, and misuse of the school operational assistance fund. This is significant given the crisis of the education fund that has been experienced so far, even though the internal control system that the government has put in place is good. For example, various cases of misappropriation of the School Operational Assistance Fund carried out by Bendahara to the Head of School that occurred from 2017 to 2020 resulted in losses reaching Rs 839,401,569 with the school mode making fictitious activities and not accompanied by mark up the use of the budget and the absence of proof of responsibility activities. Besides, it is suspected that there is money from the school's operational aid fund distributed to teachers and officers. [3]. Reporting accountability of the School Operational Assistance Fund is not in line with Juknis 2015 [4]. Since the year 2016-2021, there have been 240 cases of corruption in the education sector, resulting in the state suffering losses of up to Rs.1.6 trillion based on observations of procurement of goods/services (PBJ) in the educational sector. (Indonesia Corruption Watch, 2021)[5]. There was a misappropriation of the School's Operational Assistance Fund by the head of the school as the controller and responsible for the management of the Fund. [6].

An internal control system is essential to prevent the misuse or misplacement of assets and to protect them from fraud or theft within an organization (GAOL, 2021)[7]. The Committee of Sponsoring Organizations of the Treadway Commission (COSO) has developed a conceptual framework that outlines internal control components. Additionally, according to Government Regulation No. 60 of 2008 on the Government Internal Control System, the government's internal control system is an integrated process involving continuous actions and activities by leadership and staff. This process ensures adequate accountability for achieving organizational goals through effective and efficient operations, reliable financial reporting, safeguarding state assets, and compliance with legal regulations. Therefore, implementing an internal control system in schools should align with existing procedures to enhance effectiveness and minimize deviations and fraud in reporting the School Operational Assistance fund.

Previous research evaluates the implementation of School Operational Assistance with applicable provisions (Saisarani & Sinarwati, (2021), Manurung & Hidir (2013)) or based on COSO standards [9]. There were inconsistencies in the results of previous studies. Based on previous research shows that the implementation of the School Operational Assistance program is inadequate to the provisions of the School Operational Assistance implementation guidelines (Manurung & Hidir, (2013) [11]. The application of internal controls to the school's financial

management shows that there are components that are not optimum due to the constraints of human resources and internal auditors (Rahayu et al., (2018). Whereas the internal control system implemented according to PP No. 60 2008 shows good results from four components that have been met [9], [13]. The advancement of this research lies in the use of assessment of the Internal Control System using two standards namely the COSO standard and PP no. 60 Year 2008 to evaluate the implementation of the School Operational Assistance Fund. In addition, there has been no research that has been conducted at SMK Muhammadiyah 2 Wates. This research is important to be carried out in SMK Wates 2 because, in its implementation, the school has implemented the principles of school-based management and the existence of the examination conducted by Dikpora on SMK Muhammadiyah 2 Wates. Besides, the School publishes the use of School Operational Aid funds on the announcement board so that the parents of students know the usage of the funds. As well as the main reason this research was conducted on the SMK Muhammadiyah 2 Wates is that SMK Muhammadiyah 2 Wates has become one sample for the inspection in the reporting of the School's Operational Assistance Fund by the Inspectorate General and the Regional Inspectorates which makes SMK Muhammadiyah 2 Wates one example for other schools in terms of management of the school's operational assistance fund. The formula of the problem in this study is:

1. How is the implementation of the School Operational Assistance Fund program from the planning, use, and reporting aspects of the school operational assistance fund at SMK Muhammadiyah 2 Wates?
2. What is the compatibility of the internal control system over the implementation of the School Operational Assistance Fund at SMK Muhammadiyah 2 Wates according to the component of COSO and PP No. 60 Year 2008?

## **Literature review**

### ***Internal Control System***

Internal control is a process encompassing all activities and an integral part of management, designed to provide adequate assurances that control objectives can be achieved [14]. According to Government Regulation No. 60 of 2008 regarding the government's internal control system, this system is a comprehensive procedure involving continuous actions and activities by leaders and officials to ensure the achievement of organizational goals through effective and proper activities, reliable financial reporting, safeguarding state assets, and compliance with legal regulations. The Committee of Sponsoring Organizations of the Treadway Commission (COSO) defines internal control as a comprehensive approach to an organization's basic management processes, which include planning, implementation, and monitoring, aimed at providing confidence in the prevention of asset misappropriation and disposal. Based on this information, it can be concluded that the Internal Control System is a tool used to monitor, direct, and measure human resources, designed to protect assets and ensure adherence to regulatory policies. The purpose of internal controls, as outlined in Government Regulation No. 60 of 2008, is to ensure the effective and efficient operation of the state government, reliable financial reporting, the security of state assets, and compliance with laws and regulations.

### ***Internal Control System Components according to The Government Regulation No. 60 of 2008***

According to Government Regulation No. 60 of 2008, there are five components of the government's internal control system that must be implemented.

### *Environment Control*

The control environment is the basic foundation of an internal controlling system that should be carried out in all organizations. So the leadership of government agencies must create and maintain a positive and conducive environment to create internal control in the environment through conducive leadership, the enforcement of integrity and ethical values, the formation of organizational structures that fit needs, the commitment to competence and the proper delegation of authority and responsibility.

### *Risk Valuation*

A risk assessment is an attempt by an entity to identify and manage risks faced to avoid failure to a goal.

### *Control Activity*

The intensity of control in achieving a goal in the organization must be implemented effectively and efficiently. Control activities should be linked to risk assessment processes such as human resource development, functional separation, setting and review of performance indicators and measures, and accurate and timely recording of transactions and events.

### *Communication and Information*

Information and communication is the duty of the leader to identify, record, and communicate in the proper form and time so that the leader can exercise control and responsibility for his duties.

### *Monitoring*

Monitoring is an activity to assess the quality and performance of the control system implemented through continuous monitoring, separate evaluations, and follow-up to recommendations of audit results and other reviews.

### ***Internal Control System Components according to The Committee of Sponsoring Organizations of the Treadway Commission (COSO)***

The Internal Control Component is an internal control component according to the Committee of Sponsoring Organizations of the Treadway Commission (COSO)[15], which consists of five components, namely:

#### *Control Environment*

The control environment is part of a standard and process as the basis for the implementation of intentional control in an organization that has been established by the board of directors and management so that it forms the discipline and structure of the organization that is expected to be understood given the importance of internal control. Besides, the control environment is a platform for the entire internal control component.

#### *Control activities*

Control activities are an attempt to reduce risk through management policies and procedures to ensure a goal is achieved.

#### *Risk Assessment*

A dynamic and interactive process that may exist and influence the achievement of a goal that forms the basis for determining how risk should be managed by identifying and assessing the risk to the likelihood that an event will occur and affect the purpose of the entity.

#### *Information and Communication*

Information is necessary for an entity to carry out its responsibilities as a supporting agent in the achievement of the objective of relevant and quality information obtained from internal and external sources as support for the functioning of other components of internal control.

#### *Monitoring activities*

The monitoring activities include the process of assessing the quality of performance of internal control that is carried out to ensure that the entire program has been running following changing circumstances and policies.

#### *School Operational Assistance*

Based on Minister of Culture and Education Regulation No. 6 of 2021, "School Operational Assistance is defined as a program from the government in the form of providing funding, especially to fund non-personnel expenditure for primary and secondary education units as implementers of compulsory education programs following statutory regulations."

The School Operational Assistance funding program generally has the aim of improving the quality of learning without being constrained by operational costs, increasing accessibility for students, and being part of efforts to perfect every BOS policy to further encourage program effectiveness (Kemdikbud, 2021)[16]. The use of funds from the School Operational Assistance program is permitted to finance the operational costs of providing education in schools following Minister of Education and Culture Regulation No. 6 of 2021.

The distribution of regular School Operational Assistance funds is carried out in stages with the following provisions: (1) The first stage is carried out no later than January at 30% of the provincial/district/city allocation ceiling, (2) The second stage is carried out no later than April at 40% of the allocation ceiling province/district/city and (3) The third stage will be carried out no later than September at 30% of the provincial/district/city allocation ceiling."

Based on Permendikbud No. 6 of 2021 in compiling bookkeeping accompanied by supporting documents. The bookkeeping that must be prepared by the school includes RKAS, general cash book, cash assistant book, bank subsidiary book, and tax subsidiary book. Meanwhile, reporting on School Operational Assistance is carried out in accordance with the provisions in the technical instructions for managing funds as follows: (1) Submission of phase I reporting no later than September of the current budget year, (2) Submission of phase II reporting no later than December of the current budget year, (3) Submission of phase II reporting is no later than April of the following fiscal year.

## **2. Method**

In this research, the object of research is the Muhammadiyah 2 Wates Vocational High School which is located on Jalan. Pahlawan, Nagung, Wates, District. Wates, Kab. Kulon Progo, Yogyakarta Special Region 55651. This type of research is qualitative descriptive research. Qualitative descriptive research aims to portray and summarize different conditions, situations, or phenomena within social reality as observed in society, which is the subject of the research. This approach attempts to bring these realities to the forefront, highlighting their characteristics, traits, models, signs, or descriptions of specific conditions, situations, or phenomena (Bungin, 2011). This research uses primary data and secondary data as sources of research data. Primary data in this research was obtained from interviews conducted with treasurers, teachers, and school principals. Interviews were conducted to determine the internal control system relating to the flow of School Operational Assistance funds related to the planning, use, and reporting process of School Operational Assistance funds. Meanwhile, secondary data used in this research is data on the use of School Operational Assistance funds and school websites.

This research uses descriptive data analysis techniques. The descriptive analysis technique in this research is data obtained from Muhammadiyah 2 Wates Vocational School in the form of observations, interviews, and documentation on the implementation of the BOS funding program which is analyzed and described based on the research findings from which conclusions can be drawn. The data analysis steps carried out include the following:

1. Collect data originating from interviews related to the implementation of the internal control system for implementing the School Operational Assistance funding program.
2. Analyze the internal control system in implementing the BOS program based on COSO components and PP No. 60 of 2008.
3. Analyses the implementation of the BOS fund from the planning, use, and reporting aspects of the BOS fund based on the technical guidelines for the management of the boss funds based on Permendikbud No.6 Year 2021.
4. Researchers conclude by describing the results of implementing the School Operational Assistance program from the aspects of planning, use, and reporting based on COSO components and PP No. 60 of 2008.

## **3. Results and Discussion**

### ***Implementation of Assistance programs Operational School at Muhammadiyah 2 Wates Vocational School***

Research, This analyzes the problem of system internal control of the implementation of aid fund programs operational school at Muhammadiyah 2 Wates Vocational School. Research results were obtained through data collection with the use of technique observation, interviews, and documentation. The interview technique is done with originating informants \_ from parties involved \_ in the management of Aid Funds Operational School. Table 1 shows the list and code informants in the study.

**Table 1 . List and Informant Code**

No	Position	Code
1	Headmaster	B1
2	School Treasurer	B2
3	TU	B3

*Assistance Fund Planning Operational School*

Planning is a determining process objective with the determination to utilize sources of Power so that activities to be held can be effective and efficient. The planning process management of Aid Funds Operational School at SMK Muhammadiyah 2 Wates begins with the preparation of the RKAS which begins with meetings held by the team management Help Operational School consists of the head school as underwriter Answer, treasurer school, team procurement consisting of from some teacher councils and committees school. At the meeting, the team management Help Operational School identifies the need next school \_ The treasurer infantilizes the proposal of each planning budget to adapt to the needs of schools and appropriate use of funds with existing components \_ in technical guidelines Help Operational School. Planning budget school obtained through the interview as follows:

*"... related to planning for fund management, the first boss, we first hold a meeting with the boss's management team consisting of the principal, treasurer, head of administration, and deputy principal and then plan a program that is tailored to the school's needs and then after mutual agreement the treasurer inputs the Arkas boss application..." (B2)*

*"... as a first step, we will hold a deliberation with the entire school management team. In this deliberation, we will discuss what the school's needs are following those contained in the technical guidelines..." (B1)*

Based on the results of the interview, it can be concluded that in terms of funding planning, the school boss held consultations with the entire School Operational Assistance management team by planning all school needs with the use of funds adjusted to those in the Technical Technical Guidelines for School Operational Assistance. The purpose of the deliberation is to determine support needs to make the learning process smooth and effective.

*Use of Assistance Funds Operational School*

Use of Assistance Funds Operational Schools must use the following instructions for technical management of Aid funds Operational School and allocate them following the need to become priority schools.

*"... the use of school operational assistance funds is used to finance all school needs such as accepting new students, carrying out school administration such as purchasing stationery, maintaining facilities and infrastructure ... "* (B1)

*"...the use of School Operational Assistance funds is used in accordance with school needs such as purchasing equipment, purchasing vocational practice tools to support learning, apart from that the funds are used to repair school facilities and infrastructure such as repairing school ceramics and roofs, making brochures for accepting new students, MPLS event for new students, purchasing books to support the learning process and financing for honorarium payments of a maximum of 50%..."* (B2)

*"...the boss's funds are used according to whatever the school needs, where the use of funds is in accordance with the applicable regulations..."* (B3)

Based on the results of interview the the use of aid funds in the operational school in accordance with Minister of Education and Culture Regulation No. 6 of 2021 which includes it explains the component use of funds is used For finance operational maintenance education at school covers component reception participant educate new, development library, implementation activity assessment and evaluation learning, implementation administration activity school, development teaching and staff profession education, financing prohibition power and services, maintenance facilities and infrastructure school, provision multimedia learning tools, administration activity enhancement competence expertise, maintenance activity in support absorption graduates and payment of honorarium. Use of aid funds operational school used in accordance with those in Juknis \_ so that schools in do purchase or cash disbursement of Aid funds Operational School must be customized with those listed in RKAS. As for the internal process, cash receipts and disbursements of Assistance funds Operational The school at SMK Muhammadiyah 2 Wates is pictured via Figure 1.

Description chart flow 1 about cash receipts Assistance Operational School :

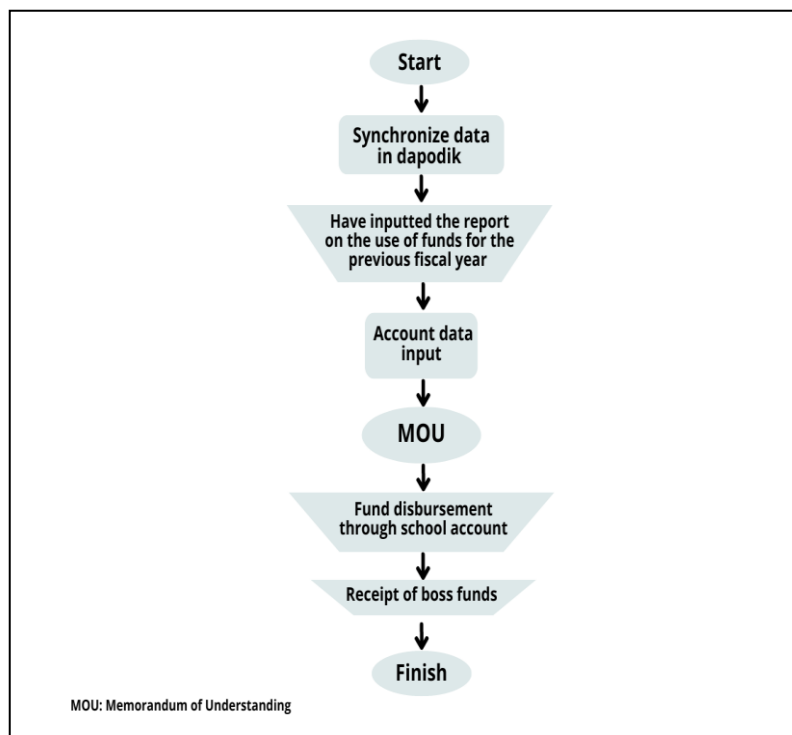
1. The school synchronizes data in Dapodik provided that it has input the report on the use of boss funds for the previous fiscal year in the ARKAS application.
2. In the next stage, the school inputs the school account.
3. The school will receive an MOU, namely a memorandum of agreement from the Education and Youth Department.
4. Disdikpora will provide information on when BOS funds can be disbursed so that schools can disburse funds through the school account.
5. After that, the school will receive funds and allocate funds in accordance with the Minister of Education and Culture Regulation No. 6 of 2021.

Whereas For chart flow cash disbursement of Aid funds Operational, The school at SMK Muhammadiyah 2 Wates is pictured via Figure 2. As for the description chart, The flow in Figure 2 is as follows:

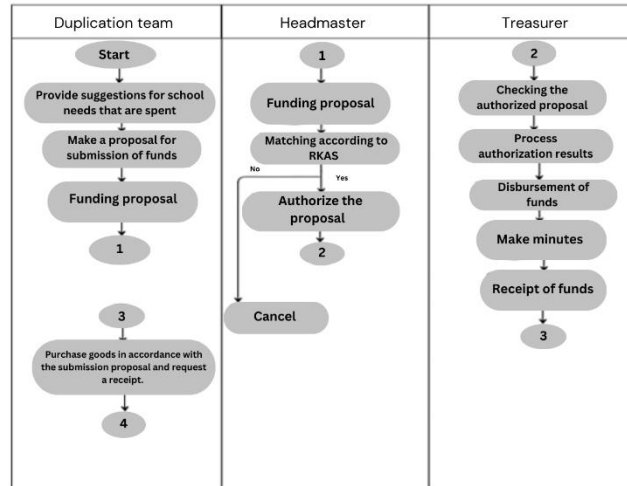
1. The procurement team submits proposals to schools for the purchase of goods in accordance with the school's needs as stated in the RKAS.



2. The next stage is that the procurement team makes a funding proposal to be submitted to the school principal.
  3. The principal checks the funding proposal to see whether the funds submitted are in accordance with those in the School Activity Plan and Budget, if they are in accordance with those in the RKAS, the principal will authorize the proposal, if not, then the procedure is complete.
  4. The procurement team then submits the authorized proposal to the treasurer to process the authorized proposal.
  5. Then the treasurer will provide funds according to those stated in the proposal to the procurement team. Then the treasurer makes a report on the receipt of funds and also makes a receipt for receiving funds.
  6. The Procurement Team purchases the goods as proposed in the proposal and asks for a stamp/signature on the handover of the goods to the shop.
- The procurement team submits a note/receipt for purchasing goods to the treasurer.



**Figure 1. Flowchart of Cash Receipts from School Operational Assistance Funds**



**Figure 2. Flow Chart Cash disbursement of BOS funds at SMK Muhammadiyah 2 Wates**

*Assistance Fund Reporting Operational School*

According to Amri (2015) Reporting is something activity preparation and delivery of information carried out in a way that regularly contains process, results, and influence something activity to the owning party authority and responsibility answer on effectiveness and action continue the program. Reporting is done by the accountability school to the government by making reports each quarterly. Based on an interview with the Head school and Treasurer disclose that :

*"...in reporting that is done online and offline, online is via Zoom meeting, while for offline reporting is done at the Jogja Education and Youth Department which handles the management of school operational assistance funds..." (B1)*

On occasion, interviews that have been done with the treasurer disclose that :

*"...a form of accountability for the use of funds, school bosses make bookkeeping consisting of a general cash book, cash helper's book, bank helper's book, and tax helper's book..."*

From the results of interviews conducted, \_ can is known that as one of the form accountability schools in implementing the boss's funding program school does bookkeeping consisting of on-book cash assistant, general cash book, book servant taxes, and books bank assistant. The process of reporting BOS funds at Muhammadiyah 2 Wates Vocational School is described through chart flow in Figure 3. As for the description chart flow reporting of aid funds Operational The schools at SMK Muhammadiyah 2 Wates:

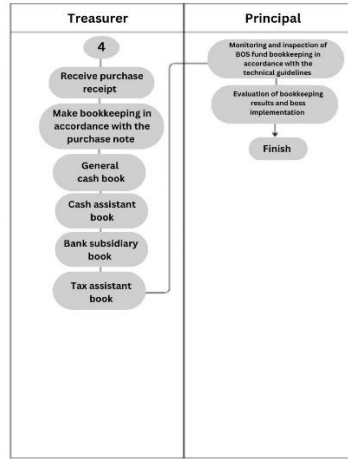
1. The treasurer has received proof of the goods purchase receipt from the procurement team.

2. Next, create bookkeeping consisting of a General Cash Book, Cash Assistant Book, Bank Assistant Book, and Tax Assistant Book.
3. The school principal, as the person responsible for the use of funds, monitors the treasurer to supervise the use of funds and examine reports on the use of funds.
4. Next, the principal evaluates the results of the fund bookkeeping report and assesses the performance of the treasurer and other boss teams in implementing the boss's funds.

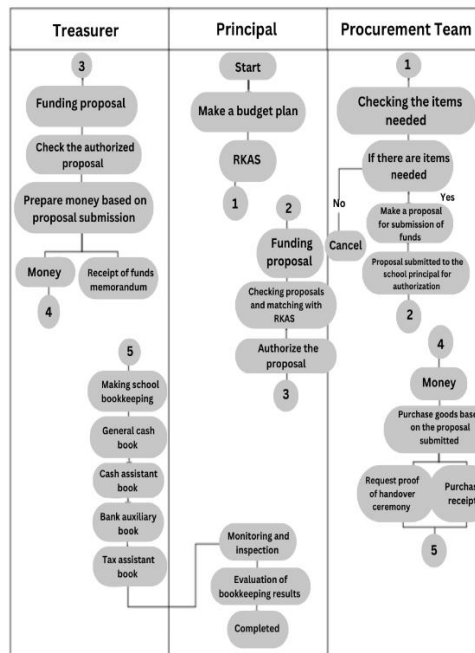
***Implementation System Internal Control over the implementation of Assistance funds Operational School at SMK Muhammadiyah 2***

Based on data that has been obtained and analyzed then Figure 4 shows the system internal control implementation of aid funds operational schools that cover aspect planning, use, and reporting proposed at SMK Muhammadiyah 2 Wates. Flowchart description Figure 4:

1. The school holds a deliberation to plan the School Budget Activity Plan
2. After the RKAS has been agreed, the procurement team examines the school's needs which will be proposed to the school principal by making a funding proposal.
3. After proposing a funding application, the school principal will check it by matching it with what is in the RKAS. If it is appropriate, the school principal will authorize it, which will then be returned to the procurement team to be submitted to the treasurer.
4. The treasurer verifies whether the proposal has been authorized by the school principal. If so, the treasurer will prepare the funds as stated in the proposal.
5. The treasurer provides money to the procurement team to purchase school needs as stated in the proposal and submits a note of receipt of funds.
6. The procurement team section purchases goods according to what is stated in the proposal and is required to request a handover report and a purchase note is made accompanied by a stamp/signature from the shop.
7. The procurement team submits a signed/stamped note accompanied by a report on the handover of goods.
8. The treasurer makes a report on the use of the boss's funds by making bookkeeping consisting of a general cash book, cash subsidiary book, tax subsidiary book, and bank subsidiary book.
9. After that, the data is given to the school principal to check the boss's fund bookkeeping.



**Figure 3 .**  
**Flow Chart for Reporting BOS funds at Muhammadiyah 2 Wates Vocational School**



**Figure 4. Flowchart of internal control for the implementation of BOS funds at Muhammadiyah 2 Wates Vocational School.**

***Suitability of the internal control system for the implementation of School Operational Assistance funds at Muhammadiyah 2 Wates Vocational School according to COSO components and PP No. 60 of 2008***

Internal control is an important part of the educational sphere to review compliance with internal control components according to COSO and PP No. 60 of 2008 from the results of research and discussions specified using internal control components to be able to determine the implementation of the School Operational Assistance program. Table 2 explains each component of internal control at SMK Muhammadiyah 2 Wates.

Table 2

Comparison Internal Control of Assistance Program Implementation Operational School According to COSO and PP No. 60 of 2008 with Muhammadiyah 2 Wates Vocational School

Component	Subtopic Component according to PP No.60 of 2008	Subtopic Component according to COSO	Explanation	Found practice in the field	Information
<b>Control Environment</b>	Commitment to competence	Commitment to competence	To reach an objective organization personnel in each level of the organization must own the knowledge and skills required in accordance with competence.	There is training and socialization in preparation report responsibility answers and procurement things done through application from government For increase competence	In accordance
	Formation of organizational structure	Structure, authority and responsibility	Structure organization explained clarity distribution duties and responsibilities clear answers to each member with clear	For structure organization There is structure organization , vision and mission schools that have been published and documented with clear	In accordance
<b>Control Environment</b>	Appropriate delegation of authority and responsibility		Do distribution authority and responsibility clear answer with allocate source the power you have For reach objective organization	In managing the boss's funds giving task with not quite enough he answered carried out by the treasurer in make reporting and recording expenditure of funds. So that application of sub elements delegation authority Already adequate However Not yet walk with Good consequence it happened decline efficiency task treasurer .	It is not in accordance with

	Realization of the effective supervisory role of internal government officials	Implementation of supervisory responsibilities	Improve quality in governance _ entity through supervision	There is supervision carried out by Disdikpora and supervision direct from inspectorate .	In accordance
<b>Risk Assessment</b>	Identify risks	Risk identification and assessment	Every organization must identify and assess risks that may exist and influence the achievement of objectives	Identify risks by estimating risks and planning strategies to overcome them where the activities carried out by the school are by regularly backing up data on the use of funds.	In accordance
	Risk Analysis		Identify the extent of the risk can occur and the factors that can occur reduce possibility happen risk .	School Not yet do identification if happen significant change _ as example if There is provision new from each technical guide year there is change For component cost possible operations _ paid using boss funds .	It is not in accordance with
<b>Risk Assessment</b>	Information systems and technology		In the principle of information and technology systems, namely that updates to new information systems will influence school activities.	There is a new information system for reporting boss funds using the archive application and the use of the siplah application in procuring goods that are needed by the school. In terms of setting goals, the school has goals	Icordance
		Goal Setting	Setting goals at the activity level.	The school has set clear objectives.	In accordance
<b>Control Activities</b>	Develop control activities	Develop control activities	There is effort minimizing control _ follow fraud	Authorization from authorities on the use of funds as well do checking notes finance	In accordance
	Determination and review of performance		Do reviews on performance implemented employees _ every quarterly	Determination of performance indicators is in accordance with the boss's management guidelines in the form of	In accordance

	indicators and measures			<ol style="list-style-type: none"> <li>1. There is review and assessment of the boss's fund reporting by the management team from Disdikpora regarding the RKAS reporting which will be checked for suitability of the preparation with the format in the technical guidelines</li> <li>2. There are routine checks every quarter to assess the use of school funds as stated in the RKAS.</li> </ol>	
<b>Control Activities</b>	Separation of functions		Every organization must do separation function task between team management boss For minimize exists cheating and forgery document.	Implementation in handle recording until reporting carried out by the treasurer school .	Is it not in accordance
	Authorization of important transactions and events		There is authorization from leader against all over validation document.	On submission document expenditure of funds must be authorized by the head school as underwriter answered Dana.	In accordance
<b>Information and Communication</b>	Use relevant information	Use relevant information	There is communication between leaders who are responsible for implementing the program and their subordinate employees to ensure effective communication.	1. The principal communicates with teachers and treasurers who are part of the boss's management team if there are policy changes from the center or school and there is publication of the use of funds on the notice board.	In accordance
<b>Monitoring</b>	Effective supervision		Monitoring performance to determine whether	So far, supervision has been carried out by Disdikpora and regional inspectorates.	In accordance



		internal controls are running		
Carry out continuous evaluation		There is an evaluation of the use of BOS funds.	There is a deliberation held by the school principal at the end of every quarter or quarter	In accordance

#### 4. Conclusion

Based on the results of the research and discussion carried out by the authors, it can be concluded that the internal control system for the implementation of school operational assistance funds at Muhammadiyah 2 Wates Vocational School has obtained the results that the internal control for the implementation of school operational assistance funds is based on the components of COSO and PP No. 60 of 2008, it can be concluded that in general the implementation carried out by SMK Muhammadiyah 2 Wates has been fully implemented. However, there are still sub-elements that have not been fulfilled. This can be seen from the inconsistency that exists in the absence of separation of duties and functions in handling recording, cash disbursements and bookkeeping of school operational assistance fund reports carried out by the treasurer and the school has not yet identified if significant changes occur, for example if there are new provisions from technical guidelines that Every year there are changes to the components of operational costs that can be paid using school operational assistance funds and the implementation of the sub-element of delegation of authority is adequate but has not worked well due to a decrease in the efficiency of the treasurer's duties.

The implementation of the school operational assistance program has gone well based on aspects of planning, use and reporting of funds which have been carried out well. The implementation stage has been supported by the creation of RKAS (School Budget Activity Plan) and bookkeeping where the funds used are allocated to meet school needs in accordance with the provisions permitted in Minister of Education and Culture Regulation No. 6 of 2021.

Based on the results of this research and discussion, several suggestions can be given, including that on the internal control component some components have been fulfilled so that they must be maintained by the school while continuing to supervise the implementation of school operational assistance so that it continues to run well. Muhammadiyah 2 Wates Vocational School should also make improvements to the control activity component by involving several interrelated functions such as the bookkeeping function in recording, cash disbursement, and fund reporting, the aim of which is to minimize fraud and create better bookkeeping for school operational assistance funds. For further research, it is hoped that we can add research objects so that we can compare several schools so that the information obtained is more comprehensive.

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