International Conference on Applied Economics and Social Science (ICAESS)

polibatam

ACCOUNTING PROGRAM
BATAM STATE POLYTECHNIC

# THE DEVELOPMENT OF STANDARD OPERATING PROCEDURES (SOP) FOR REPORTING SCHOOL ASSISTANCE FUNDS (BOS)

## AT THE BATAM CITY EDUCATION OFFICE

"Building standardized, timely, and accountable reporting to support effective management of BOS funds."

BATAM CITY EDUCATION OFFICE

## PROBLEM STATEMENT

- Late submission of BOS reports
- Incomplete supporting documents (SPJ, receipts, invoices)
- Delays in verification and financial reconciliation processes

## OBJECTIVE

To develop and implement a standardized Standard Operating Procedure (SOP) for reporting BOS funds to improve the timeliness of reporting, document completeness, verification efficiency, and financial reconciliation at the Batam City Education Office.

## BACKGROUND

School Operational Assistance (BOS) funds are government assistance provided to schools to support non-personnel operational costs. Effective administration requires timely reporting, complete supporting documents, and transparency. However, several challenges in reporting have caused delays and inefficiencies in verification and financial reconciliation processes at the Batam City Education Office.

## PROPOSED SOP FLOW

### A. SCHOOL LEVEL

1. Collect transaction evidence and supporting documents
2. Record transactions in the General Cash Book (BKU)
3. Prepare BOS Realization Report
4. Input realization data into SIPBOS
5. Internal verification and document checklist
6. Principal approval
7. Submit report to the Education Office

### B. EDUCATION OFFICE LEVEL

8. Report receipt and registration
9. Completeness checking
10. Report verification
11. Return incomplete reports for correction
12. Input financial data into SIPD
13. Prepare Budget Realization Report (LRA)

### C. FINANCIAL RECONCILIATION STAGE

14. Reconciliation between the Education Office and BPKAD
15. Data adjustment and validation
16. Financial report finalization

EDUCATION OFFICE → → BPKAD BATAM CITY

## LITERATURE REVIEW

1. **Standard Operating Procedure (Helia et al., 2023)**
   A Standard Operating Procedure (SOP) provides standardized guidelines to ensure work processes are carried out consistently, efficiently, and accurately.
2. **BOS Fund Management (Permendikbudristek No. 63/2022)**
   Permendikbudristek No. 63 of 2022 regulates the planning, implementation, reporting, and accountability of School Operational Assistance (BOS) funds.
3. **Role of Education Office in BOS Administration**
   The Education Office is responsible for verifying, monitoring, and supervising BOS fund reporting to ensure compliance with applicable regulations.
4. **SIPBOS and SIPD Integration in Financial Reporting**
   SIPBOS and SIPD are information systems used to record, report, and synchronice BOS fund financial data efficiently and transparently.

## EXPECTED RESULTS

- Standardized reporting procedures
- Faster verification process
- Timely BOS reporting
- More efficient financial reconciliation
- Improved transparency and accountability
- Better quality of Budget Realization Reports (LRA)

## REFERENCES


- Permendikbudristek No. 63 of 2022
- Nagara (2022)
- Wahyudi et al. (2019)
- Wanda (2023)



ADVISOR
Dr. Muhammad Zaenuddin, S.Si.,M.Sc

STUDENT
Sukron Jazila Asmi

INDUSTRIAL INTERNSHIP PROGRAM
Accounting Program
Batam State Polytechnic


SCAN ME
For more information