

Usefulness School Operational Grand (BOS) in Conformity with Study at Home in Corona Virus Disease (COVID-19) Outbreak

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ABSTRACT

Outbreak of Corona Virus disease is forcing the student to learning from home, made an exceptions from normal condition that ruled by the government. To overcome this conditions, the elementary school of SD 001 Sangatta Utara should use the School Operational Grand (BOS) that ruled by the Permendikbud Number 19 about Change the Rule of Ministry of Educational and Culture in technical reference in use of operational school grand (BOS). The this study was propose to understand the usefulness of School Operational Grand (BOS) in support the elementary school study at home in the object of SD Negeri 001 Sangatta Utara. The study collect the data by interview in formal and in-formal condition, observation, documents study, and test in studying and teaching process in SD negeri 001 Sangatta Utara that held by study at home. The students has do work that given by teacher by on line according to a curricula. The accessing computer or laptop, smart phone and internet access were the main problem in study at home made not all students can learn properly. Survey showed that un-effectiveness of on line study for the economically low families.

Keywords: COVID-19 outbreak; Elementary student; Online; Study at home

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1. INTRODUCTION

In an effort to support the implementation of learning from home as a result of the increasing impact of the spread of Corona Virus Disease (Covid-19) on learning in educational units, it is necessary to change the policy for school operational financing through regular school operational assistance funds regulated in Regulation of the Minister of Education and Culture Number 19 2020 concerning Technical Instructions for Regular School Operational Assistance. During the period of determination of the Covid-19 Public Health Emergency status set by the Central Government, schools can use BOS Regular funds with stipulated conditions including learning from home.

2. METHODS

The type of research used in this research is descriptive type. Descriptive research is limited to an effort to reveal a problem or situation or event as it is so that it expresses facts and provides an objective picture of the actual situation of the object under study. Therefore the author uses a descriptive type of research which is intended to provide a comprehensive picture of the extent of the process of utilizing School Operational Assistance (Bos) in Elementary School Unit (SD) Negeri 001 Sangatta Utara in an effort to adjust learning from home due to Corona Virus Disease 2019 (COVID-19) in East Kutai Regency.

The data collection techniques used in this research were documentation study, interview, and observation.

Documentation Studies

According to Arikunto (2002) the documentation method investigates written objects such as books, magazines, documents, regulations, meeting minutes, daily notes and so on. Documentation study is a top priority in data collection, because this research focuses on differences in the leadership of primary school principals. This documentation study, researchers use to collect data about the vision, mission and goals of

the school, evaluation of school programs and community participation in meeting the National Education Standards.

Interview

Interviews are verbal conversations that are directed at research studies between researchers and research subjects who are selected purposively. Interviews are aimed at obtaining data as expressed by Arikunto (2002: 132) that interviews are used by researchers to assess a person's condition, for example to find data about students' backgrounds, parents, education, attention, and attitudes towards something. This verbal communication is not only done in a face to face situation, but can also be carried out by telephone. Interviews also reveal attitudes, expressions, tone of voice and subject responses which are meaningful expression data. Arikunto (2002) argues that when viewed from its implementation it is divided into: (1) free interview, namely the interviewer is free to ask anything, but also remember what data will be collected; (2) guided interviews, namely interviews conducted by the interviewer by bringing a number of complete and detailed and structured questions; (3) Guided free interview, is a combination of free interview and guided interview in which the interviewer carries a guideline that is only an outline of the things being asked. To make it easier for researchers and to develop data collection, researchers used free guided interviews by carrying interview guidelines that had been arranged in such a way as to obtain the data needed for the implementation of the BOS fund policy at the Elementary School Unit (SD) of Negeri Sangatta Utara in East Kutai Regency.

Observation

Observation is a data collection method by conducting observations by researchers on the implementation of the BOS fund policy at the Elementary School Unit (SD) Negeri 001 Sangatta Utara in East Kutai Regency. This data collection technique can help researchers to determine the extent to which the implementation of the BOS fund policy at the North Sangatta State Elementary School (SD) in Kutai Timur Regency and the obstacles it faces.

There are two kinds of observations that the researcher will use, namely: direct observation and indirect observation. Direct observation is the observation and recording made of the object at the place where the event occurs or the event is taking place with the observer being with the object under investigation. Meanwhile, indirect observation is an observation made by a researcher not on a direct incident but investigating it through recorded events such as films, slides, photographs and so on. The reason the researcher uses the observation technique is because by observation, the researcher can obtain the correctness of the data and verify the data from the documents that have been obtained.

Research Instruments

Research instruments or data collection instruments are tools that are selected and used by researchers in collecting data so that these activities become systematic and made easier by them (Arikunto, 1998). In the research carried out, the main instrument is the researcher himself, and the supporting instruments are interview guidelines, observation guidelines, documentation guidelines, and rating scales. The following is a description of each research instrument development carried out:

Interview guidelines

Interviews were conducted by researchers with research subjects, namely the principal, deputy principal, teachers, and students according to the indicators previously described in the focus of the study.

Documentation studies

The documents examined in the study included all documents describing the implementation of the BOS fund policy at the North Sangatta State Elementary School (SD) in East Kutai District. The documents examined could be in the form of objects such as guidebooks, school developer plan documents and other documents, and can also in the form of activities, photos of activities and so on.

Observation guidelines

Observation includes activities to focus attention to an object of research using all sensory organs. In other words, observation is direct observation, and in this research it is carried out in the form of observing the fulfillment of content standards, fulfillment of process standards, meeting standards of educators and educational staff; and fulfillment of infrastructure standards.

Data Analysis Technique

Data analysis technique is the process of collecting data systematically to facilitate researchers in obtaining conclusions. Data analysis According to Miles & Huberman (1992) the analysis consists of three streams of activity that occur simultaneously, namely: data reduction, data presentation, drawing

conclusions/verification. Regarding the three flows, data reduction is defined as follows: (1) Data reduction. Data reduction is defined as the process of selecting, focusing on simplifying, abstracting, and transforming raw data that emerge from written records in the field. Data reduction takes place continuously during a qualitative research-oriented project. Anticipation of data reduction is evident when his research decides (often without being fully aware of) the conceptual framework of the research area, research problems, and which data collection approach he chooses. During data collection, the next stage of reduction takes place (summarizing, coding, tracking themes, creating clusters, creating partitions, creating memos). This data reduction/transformation continues after the field research, until the final report is complete. Data reduction is part of the analysis. Data reduction is a form of analysis that sharpens, classifies, directs, removes unnecessary, and organizes data in such a way that final conclusions can be drawn and verified. With data reduction, researchers do not need to interpret it as quantification. Qualitative data can be simplified and transformed in a variety of ways, namely: through rigorous selection, through summaries or brief descriptions, categorizing them into a broader pattern, and so on. Sometimes it is possible to convert the data into numbers or ranks, but this is not always wise. (2) Presentation of Data. Miles & Huberman limits a presentation as an organized set of information that gives the possibility of drawing conclusions and taking action. They believe that better representations are a major means of valid qualitative analysis, which includes: various types of matrices, graphs, networks and charts. Everything is designed to combine organized information in a coherent and easily accessible form. Thus an analyzer can see what is going on, and determine whether to draw the correct conclusions or to continue to carry out the analysis according to the suggestions narrated by the presentation as something that might be useful. (3) Draw Conclusions. Drawing conclusions according to Miles & Huberman is only part of one activity from a complete configuration. Conclusions were also verified throughout the study. Verification may be as short as a rethink that crosses the mind of the analyzer (researcher) as he writes, a review of field notes, or it may become exhaustive and laborious with peer review and brainstorming to develop an intersubjective agreement or also extensive attempts to place a copy of a finding in another data set. In short, the meanings that emerge from other data must be tested for their validity, robustness and suitability, that is, their validity. The final conclusion does not only occur during the data collection process, but needs to be verified so that it can be truly accounted for. Schematically, the data analysis process uses the interactive data analysis model of Miles and Huberman

3. RESULTS AND DISCUSSION

Study on the Utilization of School Operational Assistance (BOS) at 001 North Sangatta Elementary School (SD) in an Effort to Adjust Learning from Home Due to Corona Virus Disease 2019 (COVID-19) in East Kutai Regency (Evaluation Study of Permendikbud Number 19 of 2020 concerning The Technical Guidelines for Operational Assistance will briefly discuss the extent to which flexibility, effectiveness, efficiency, accountability and transparency in the implementation of school operational assistance (BOS).

Flexibility

The use of BOS Regular funds is managed according to the needs of the School. BOS funds received by schools are used to finance operational operations education in the School

Effectiveness

The use of regular BOS funds is sought to provide results, influence, and effectiveness to achieve the goals of education in schools, namely. As is known, the effectiveness is used to see the extent to which the recipients can use the realization of the objectives of the BOS funding program. The operational delivery of education in schools is carried out to finance: (1) New Student Admissions; (2) Library development; (3) Learning and extracurricular activities; (4) Learning assessment / evaluation activities; (5) Administration of school activities; (6) Professional development of teachers and education personnel; (7) Subscription to power and services; (8) Maintenance of school facilities and infrastructure; (9) Provision of multi media learning tools; (10) Organizing special job fairs, industrial work practices or domestic field work practices, job monitoring, teacher apprenticeships, and first party professional certification bodies; (11) Organizing skills competency test activities, expertise competency certification and competency tests for international standard English skills and other foreign languages for the final classes of SMK or SMALB; and/or (12) Payment of honoraria. Payment of honoraria can only be used for a maximum of 50% (fifty percent) of the total allocation of regular BOS funds received by the School.

Whether or not the use of School Operational Assistance (BOS) is effective or not at SDN 001 Sangatta Utara, East Kutai Regency will be seen from the parameters of achieving the objectives of the Use of School Operational Assistance (BOS), realization of school activity planning and budget (RKAS), efforts to socialize

the BOS program and supervision in the BOS funding program. (1) Achieving the goal of School Operational Assistance (BOS) Utilization. At SDN 001 Sangatta Utara, East Kutai Regency. The achievement of the objectives of the School Operational Assistance (BOS) utilization cannot be separated from the planning that involves various parties. From observations, it can be seen that the use of School Operational Assistance (BOS) is more focused on teaching and learning activities where the largest portion is the cost of coaching students, the use of regular BOS funds is only for the benefit of improving education services in schools and there is no intervention or deduction from any party. in accordance with the provisions of Permendiknas Number 8 of 2020 that the use of regular BOS funds must be based on a joint agreement and decision between the School BOS team, teachers, and the School Committee. The result of the agreement above is written down in the form of minutes of the meeting and signed by the meeting participants. The agreement to use regular BOS funds must be based on scale priority needs of the Education Unit, especially for the development of programs to improve the quality of learning for students in schools. (2) Realization of School Activity Planning and Budget (RKAS). Regular BOS funds are managed by schools by applying school-based management principles, namely, the school's authority to plan, manage and supervise programs according to the conditions and needs of the school. The duties and responsibilities of the School BOS team, namely filling and updating school data completely and validly into Dapodik in accordance with the real conditions in the school, are absolutely responsible for the results of filling in school data that are included in Dapodik, then compiling RKAS referring to the principles of effectiveness, efficiency, accountability, and transparency in the management of BOS Regular funds and inputting RKAS into the system provided by the Ministry. In the observations made, it has been seen that the use of BOS funds in the Elementary School Unit (SD) Negeri 01 Sangatta Utara in East Kutai Regency is planned to be bigger for financing the admission of new students. The process of using BOS Funds is carried out in accordance with the budget that was made at the beginning of the period. To minimize the occurrence of activities sometimes not in accordance with the initial plan that was made by the school, the school made changes to the RKAS. Amendments to the RKAS where changes have been made are submitted to the agency for approval. The results of the agreement are then written down in the form of minutes of the meeting and signed by the meeting participants. The agreement on the use of BOS funds must be based on the priority scale of education unit needs, particularly to help accelerate the fulfillment of minimum service standards (SPM) and/or national education standards (SNP). RKAS Planning in Elementary School Unit (SD) Negeri 01 Sangatta Utara in East Kutai Regency was prepared by the school's BOS Team with the following membership arrangement: (1) the principal in charge of the members consist of: (a) treasurer; (b) 1 (one) person from the teacher element; (c) 1 (one) person from the school committee; and (d) 1 (one) person from the parent/guardian element of the student outside the School Committee chosen by the principal and school committee taking into account credibility and avoiding conflicts of interest. (2) Efforts in the Realization of bos fund program.

Basically, the realization of BOS Regular fund program is carried out with the following details: (1) Financing for the acceptance of new learners includes: (a) doubling of forms and publications or announcements of acceptance of new learners, and the cost of admission services for new learners in the network; (b) the cost of school environment introduction activities; (c) determination of interest for schools organized by the Local Government and the test of talentskolastic or academic potential tests for schools held by the community; (d) re-logging for old Learners; and (e) other activities in order to receive relevant new learners. (2) Library development financing is used to: (a) provision of the main textbook with provisions adjusted to the curriculum used, meets the ratio of 1 (one) book for each Learner in each theme/subject, meets the needs of books for teachers on each theme/subject taught, the book purchased is a book that has been assessed and determined by the Ministry and the book purchased by the School must be used as a handle in the learning process in the school. (b) Provision of companion textbooks with provisions tailored to the curriculum used, and books purchased by the School are books that have been assessed and determined by the Ministry. (c) Provision of non-text books with the provision of schools can buy or provide books to support the learning process in schools, preferably to support the strengthening of character education and development of literacy Schools and books purchased by the School are books that have been assessed and determined by the Ministry or Local Government. (d) Other relevant financing in order to support library service operations. (3) Financing of learning and extracurricular activities is used to: (a) Learning activities include provision of learning tools/materials, remedial learning, enrichment learning and exam preparation, costs for developing learning media based on information and communication technology and electronic book development, purchase or subscription of digital books and/or digital learning applications, purchase of original software or software and/or application development used in the learning process. Development of literacy activities, character education, ethical growth, and family engagement program activities in schools or financing other relevant learning activities in order to support the learning process. (b) Extracurricular learning activities include the implementation of extracurricular activities in accordance with the needs of the School, including the financing of competitions in schools,

financing in order to participate in domestic activities/competitions or other relevant financing in order to support the operation of extracurricular activities. (4) Financing of learning assessment/evaluation activities includes financing for the implementation of daily repeats, midterm tests, end-of-semester repeats, class increase repeats, school exams, computer-based school exams and/or other exams including the provision of reports of test results; and/or other relevant financing for learning assessment/evaluation activities in schools. (5) The administration financing of school activities shall be used for financing in the framework of the school's routine management and operation, consisting of planning, implementation, administration, and reporting. (6) financing of professional development of teachers and education personnel includes financing in order to follow or organize activities in the framework of developing / improving the competence of teachers and education personnel, financing in the framework of developing innovations related to the development of learning content, learning methods, competencies of teachers and education personnel and other relevant financing in order to support the professional development of teachers and education personnel. (7) The financing of power subscriptions and/or services shall be used for financing in the framework of payment of power and/or services that support the school's operations including, new installation, capacity addition, regular subscription payment, or financing of power subscriptions and other relevant services. (8) Financing of school facilities and infrastructure maintenance is used for financing in the framework of maintenance and repair of lightly damaged conditions in facilities and infrastructure. (9) Provision of Multi Media Learning Tools. (10) The cost of providing multi-media learning tools is financing in the framework of providing the needs of multi-media learning tools refers to the results of analysis needs include desktop computers / work stations in the form of Personal Computer (PC) / All in One Computer for use in the learning process, printers or printers plus scanners, laptops, Liquid Crystal Display (LCD) projectors or other multi-media learning tools in order to support learning based on information and communication technology. (11) Financing of the implementation of special job exchanges, industrial work practices or field work practices in the country, monitoring of employment, apprenticeship of teachers, and professional certification bodies of first parties. (12) Financing of the implementation of skills competency test activities, certification of skill competency, and competency test of English language ability of international standard and other foreign languages for the final class of VOCATIONAL or SMALB. (13) Financing for the payment of honors is made with the provision of honor payments only given to teachers who are not civil servants of the state who meet the following requirements: (a) recorded on Dapodik as of December 31, 2019; (b) has not received professional benefits; and (c) fulfill the burden of teaching including teaching from home in the determination of the status of Covid-19 Public Health Emergency determined by the Central Government.

During the Covid-19 Public Health Emergency status determination period set by the Central Government, schools can use BOS Regular funds with the provision of power subscription financing and services used for the purchase of pulses, data packages, and/or paid online education services for educators and/or learners in order to implement home learning and administrative financing of school activities that can be used for the purchase of liquids or hand sanitizer soap, disinfectants, masks or other hygiene support. Then the provision of honor payment of at most 50% (fifty percent) is not valid during the determination of the status of Covid-19 Public Health Emergency by the Central Government. (4) Supervision in bos fund program. Supervision in the BOS fund program itself from the observations made shows in accordance with the Technical Guidelines for the Use of BOS Funds set by the Ministry of Education and power that in the Education Office formed BOS Regency Management Team whose duties and responsibilities include coaching and monitoring the BOS Regular program in elementary and junior high schools in terms of planning, management and reporting of BOS Regular funds. Development in the management of BOS Regular funds is focused on improving the quality of learning and teaching in schools as well as monitoring accountability reporting the use of BOS Regular elementary and junior high school funds both offline and online and then assigning schools to report the use of REGULAR BOS funds from schools through the bos.kemdikbud.go.id.

Furthermore, in order to get the researchers' reach on the effectiveness of the School Operational Assistance Fund (BOS) on learning activities in State Elementary School (SD) 01 Sangatta Utara In East Kutai Regency In An Effort to Adjust Learning From Home Due to Corona Virus Disease 2019 (COVID-19) in East Kutai Regency, then an assessment of the effectiveness of the use of school operational assistance funds (BOS) in this school by interviewing the research respondent, Mr. Jamaluddin as the principal of SDN 001 Sangatta Utara said that: "The use of School Operational Assistance Fund (BOS) during the adjustment of Home Learning due to Corona Virus Disease 2019 (COVID-19) to learning activities in State Elementary School (SD) 01 Sangatta Utara in East Kutai Regency has been running well, which is done with an online learning system (online) where the learning system is not face-to-face directly between teachers and students but is done through online using the internet network. Teachers must also ensure that teaching and learning activities continue to run, even if students are at home. Teachers are required to design

learning media as an innovation by utilizing online media." In addition, researchers interviewed Ibu Jumiati Aris as a grade teacher at SD 001 Sangatta Utara who said: "The learning system is implemented through personal computer devices (PC) / laptops and smartphones connected to the internet network connection. Teachers can do learning together at the same time using groups on social media such as WhatsApp (WA), zoom apps or other media as learning media. Thus, teachers can ensure students follow the learning at the same time, even in different places".

Furthermore, an interview with Iin Triana as one of the education staff at SDN 001 Sangatta Utara said that: "The problem that occurred initially there is the availability of quotas that require a high cost for students and teachers to facilitate the needs of online learning, but along the way this has been assisted by the ministry of Education and Culture who have provided assistance kouta internet data to students and teachers".

Overall the effectiveness of the use of School Operational Assistance Fund (BOS) on learning activities in Public Elementary School (SD) 01 Sangatta Utara In East Kutai Regency has been implemented in accordance with existing guidelines both on the achievement of goals, conformity with the realization of activity planning and school budget, the realization and supervision has been carried out well but in terms of the learning process still needs to be improved because still found Some teachers in the school admitted, if online learning is not as effective as conventional learning activities face-to-face, because some materials must be explained directly and more fully. In addition, the material submitted online is not necessarily understandable to all students. Based on the experience of teaching online, the system is only effective for assigning assignments, and it is likely that the results of these assignments are given when students are about to enter, so it is likely to accumulate.

Efficiency

Efficiency looks more at how to achieve maximum results without having to waste a lot of time and money to spend. In the Use of School Operational Assistance Fund (BOS) during the adjustment of Learning From Home Due to Corona Virus Disease 2019 (COVID-19 against learning activities in Elementary School (SD) Negeri 01 Sangatta Utara In East Kutai Regency the efficiency in question is an effort that we do achieve maximum results without having to waste a lot of time and costs that must be spent. Because in doing something always consider the resources used, namely how we utilize the energy, money and time is very minimal for the achievement of results in accordance with predetermined goals. Parameters of efficiency measurement in the use of BOS funds in the State Elementary School Unit (SD) 01 Sangatta Utara in East Kutai Regency include: (1) Timeliness of assistance. Punctuality, in this case is the timely fulfillment of student needs such as textbooks for teaching and learning activities in the classroom, the purchase of sports equipment and practicum tools have been given on time, there has never been a timely resignation. Researchers got information from one of the teachers who said that: "The provision of textbooks and other equipment for learning needs in the classroom is always given on time every semester". This shows that students' needs are always met every stage, and from the analysis of all the needs of the students such as: exemption of exam money, procurement of textbooks, availability of sports equipment and so on can be enjoyed by the students without any fees imposed from the school. This identifies that BOS funds have been channeled properly. (2) Procedures for providing assistance. The observations showed that State Elementary School (SD) 01 Sangatta Utara in East Kutai Regency is a public school that in the management of its aid funds has gone through a form of activities that include the process of data collection, distribution of funds, socialization, reporting, monitoring. So the researchers argued based on the results of the interview that the efficiency of the implementation of BOS funding policy in schools has been efficient if assessed in terms of its utilization for students, especially poor students because it can meet all its needs in learning activities in schools and opsional schools themselves. But if it is considered that the efficiency in schools has not run optimally, this is due to the implementation of BOS funding policies in schools that are also carried out by teachers as teachers so as to influence performance in the implementation of the BOS funding policy. (3) Continuity of assistance time. BOS financing is an aid that aims to help students, this program is basically very useful to continue in the future. This financing is very effective to be carried out continuously uninstested (delayed). Delays or delays from the stipulated time in financing will interfere with the normality of financing. In its implementation in Elementary School (SD) Negeri 01 Sangatta Utara in East Kutai Regency BOS Financing is carried out as many as 3 stages a year. BOS financing must be done based on a continuous period so that no one is stepped up financing resulting in incomplete BOS financing, thus creating a transparent and accountable financing. The observations showed that although in accordance with existing technical guidelines, which are carried out as many as 3 stages a year but still constrained in the BOS fund disbursement schedule is often irregular, sometimes past the financing period of the next quarter or semester. (4) The process of providing assistance. The observations showed that State

Elementary School (SD) 01 Sangatta Utara in East Kutai Regency showed that the bos funding process consists of four stages, namely planning, distribution, use, and implementation results.

This is as stated by State Elementary School (SD) 01 Sangatta Utara in East Kutai Regency which said: "If you talk about the process of using BOS funds in the State Elementary School Unit (SD) 01 Sangatta Utara in East Kutai Regency, it starts from the planning stage is the initial stage to prepare the requirements and administrative documents. Furthermore, the distribution stage is carried out by the bank through the school account and the retrieval process is carried out in stages in accordance with the needs of the school and the RKAS that has been authorized. At the stage of using BOS funds, monitoring, reporting and auditing are carried out. In the last stage, the implementation results showed that the implementation of BOS affects the reduction of dropout students, improving students' ability in accordance with their fields through extracurricular activities, increasing professionalism of teachers and maintained facilities schools with regular improvements". The observations and interviews showed that the use of BOS funds in the State Elementary School Unit (SD) 01 Sangatta Utara in East Kutai Regency was in accordance with technical guidelines in the BOS Fund assistance process.

Furthermore, in order to obtain the researcher's reach on the use of School Operational Assistance Fund (BOS) for learning activities in State Elementary School (SD) 01 Sangatta Utara in East Kutai Regency, an assessment of the effectiveness of the use of School Operational Assistance Fund (BOS) in this school by based on the results of observations and interviews in several respondents conducted showed that the efficiency of the use of School Operational Assistance Fund (BOS) on learning activities in Elementary School (SD) Negeri 01 Sangatta Utara In East Kutai District has been carried out maximum where seen in the use of funds that are not yet maximal. It is evident that there are still parents who do not know the online method because of the limited knowledge of the technology used in the teaching and learning process as well as the weak economy of parents is one of the obstacles in the learning process during the covid 19 pandemic.

Overall, the efficiency of the use of School Operational Assistance Fund (BOS) for learning activities in State Elementary School (SD) 01 Sangatta Utara in East Kutai Regency appears to have been implemented efficiently in accordance with existing guidelines, the implementation of BOS funding policy in schools has been efficient if assessed in terms of its utilization for students, especially poor students because it can meet all its needs in learning activities in schools and opsional schools themselves. But if it is considered that the efficiency in schools has not run optimally, this is due to the implementation of BOS funding policies in schools that are also carried out by teachers as teachers so as to influence performance in the implementation of the BOS funding policy.

Adequacy of Funds

Adequacy in public policy can be said that the goals that have been achieved are sufficient in various ways. William N. Dunn points out that adequacy relates to how far a level of effectiveness satisfies the need, value or opportunity that grows a problem (Dunn, 2003: 430). From the above understanding, it can be concluded that sufficiency is still related to effectiveness by measuring or predicting how far the existing alternatives can satisfy the needs, values or opportunities in solving problems that occur.

Adequacy in the use of BOS funds in the State Elementary School Unit (SD) 01 Sangatta Utara in East Kutai Regency is assessed using the parameters of the availability of funds compared to the number of students in the school, the allocation of existing funds to the number of students in the school, as well as the role of the grant in supporting the program of activities that have been planned by the school. Observations and interviews showed BOS funding compared to the number of students in the school is not found to be a problem because there is already a provision of how much funds will be received by the school through the previous submission. Where schools based on the Budget Plan have allocated how much funds are needed in their operational activities.

This is as stated by the principal who stated "If the problem of availability of funds I think there are no constraints because there are technical guidelines for submissions in our elementary school has been determined the amount we receive is 900 thousand per student per year, the distribution has been determined both the time and percentage of each stage"

The results showed that in terms of the availability of funds there are no constraints because the government has set a rule on the amount of funds to be given, so that the proposed allocation becomes a benchmark of funds for the government in providing funds. The availability of this fund embodies government support to help ease the burden on families who are less able to meet the cost of education so that it is very helpful for poor or incapable families in weaning education as it should be in order to support the achievement of mandatory nine-year basic education programs and this program is very beneficial for various parties, including students and parents.

Allocation of existing funds to the number of students in the school

The results of observations and interviews showed bos funding allocation compared to the number of students in the school was not found this problem also because there is already a provision of how much funds will be received by the school through the allocation proposed by the school.

The results showed that in terms of funding allocation there are no constraints also because the government has also set a rule on the amount of funds to be given to support the achievement of mandatory nine-year basic education programs and this program is very beneficial for various parties, including students and parents.

The role of the grant in supporting the school's planned activities program

One of the most important factors known in determining the success or failure of a program implemented is the role of the grant in supporting the program of activities that have been planned by the school. This aspect is very influential on achieving the objectives of the policy, if the role is fulfilled in a program, then automatically the activities that will be carried out run well and it is certain that the program will succeed despite the constraints in the program but still find solutions in its solution, if the resources used support in the operationalism of the program and

Furthermore, in order to obtain the researcher's reach on the adequacy of the School Operational Assistance Fund (BOS) for learning activities in State Elementary School (SD) 01 Sangatta Utara in East Kutai Regency, an assessment of the adequacy of the use of School Operational Assistance Fund (BOS) in this school was conducted based on a questionnaire given to the study respondents.

The results of the observations showed that the adequacy of the use of School Operational Assistance Fund (BOS) for learning activities in State Elementary School (SD) 01 Sangatta Utara in East Kutai Regency has not been carried out to the maximum, this can be seen from the presentation of the realization of the use of school boss funds which still reached 60% until November 2020

Alignment

Equity criteria are also commonly referred to as similarities. The alignment criteria focus on the distribution of a type of program applied, providing an example of whether existing costs or budgets can be evenly distributed to target groups in this case the public with different categories of groups. For the alignment criteria, from the three indicators used, namely the level of similarity of students in the teaching and learning process as well as school activities and the level of opportunity of students unable to get educational assistance, it is explained that for the first indicator of the interview results and data search obtained

The level of similarity of the students in the teaching and learning process

Level of satisfaction with the program

The level of satisfaction with the bos fund use program in the State Elementary School Unit (SD) 01 Sangatta Utara In East Kutai Regency from the results of the study showed that the level of satisfaction at the research site interviewed showed that the average is quite satisfied with the existence of this program with the assumption that some consider that this program is very helpful for the community, especially the community with the economic level of the lower middle class where they can send their children to school without having to spend a lot of money.

The results of the interview with the Chairman of the Committee explained that "..... overall bos program is very helpful for parents, because parents no longer have to think about the costs they have to spend in sending their children to school, so I think this program is very helpful, and parents are quite satisfied with the existence of this program, even in times of pandemic like this.

The results above show that this program is very helpful for the community, especially people who cannot afford to be able to send their children to school.

Response to program implementation

The response to the implementation of bos funding program in The State Elementary School Unit (SD) 01 Sangatta Utara in East Kutai Regency from the results of the study showed that the average teacher who interviewed gave a positive response or response with this program because it is very helpful for the school students and parents where they will be able to guarantee the continuity of their children's education in school without having to spend a lot of money.

The impact of the program

As for the impact of the BOS program, it has more positive impacts where the impact can, among others, increase awareness and change people's mindset of the importance of education and indirectly can increase the degree of welfare in terms of education.

Furthermore, in order to obtain the researcher's reach on the responsiveness aspect of the use of School Operational Assistance Fund (BOS) to learning activities in State Elementary School (SD) 01 Sangatta Utara in East Kutai Regency, an assessment of the responsiveness aspect of the use of School Operational Assistance Fund (BOS) is carried out. The results of observations and interviews conducted showed that the responsiveness aspect of the use of School Operational Assistance Fund (BOS) to learning activities in State Elementary School (SD) 01 Sangatta Utara in East Kutai Regency has been carried out to the maximum where the results of the interview showed that the government responded positively to bos fund management policy in schools with its function as a policy controller so that it can be carried out properly and appropriately. The benefits of BOS's funding policy are also felt by parents by supporting and continuously monitoring the implementation of policy management in schools.

Accuracy

Appropriateness criteria, talking about whether the results achieved bring benefits. Overall for the accuracy criteria of the three indicators used, namely the increase in school participation rate and the decrease in the number of dropout students as well as the perceived benefits in the implementation of the school operational assistance program (BOS) in elementary school (SD) Negeri 01 Sangatta Utara in East Kutai Regency showed good achievement. In the first indicator in the increase in school participation rates from interviews and observations in several schools, bos funding programs have been able to increase APS with the high interest of parents in enrolling in existing schools in several sub-districts.

The results of the interview with the headmaster stated that: "..... Alahamdulillah School Participation Rate is increasing year by year, it is evident that the number of students who want to enter our school, the school sometimes restricts and even refuses if the quota we provide is sufficient, it is because the number of existing students is not proportional to the number of classrooms we provide. .

The same thing was also expressed by one of the teachers who explained that: "..... since bos funds were held, Alah mdulillah the level of participation of parents to send their children to this school increased, where in the past we were very short of students, it is because many parents who are reluctant to send their children to religious schools, they prefer public schools, but in recent years we have had enough students, even we have refused if the existing students are too many.

That for the problem of the similarity of students in the teaching and learning process in their schools has been running as expected, because from some school teachers explained that they do not discriminate against students in obtaining access to education in their schools so that it can be concluded that the level of similarity that the school provides to students as a manifestation of the distribution of budget allocation of school operational assistance programs is already running as it should.

The level of similarity of the students' school activities

Related to the leveling of the use of School Operational Assistance Fund (BOS) to learning activities in Public Elementary School (SD) 01 Sangatta Utara In East Kutai Regency, judging from the level of similarity of the students' school activities can be explained that because the activities carried out by all students without exception, the equitable distribution of BOS funds can be felt by all students.

Teachers do not distinguish between students from the capable or incapable from their activities as revealed by one of the teachers who stated: ""..... we never discriminate against students in school, let him be a child of the capable, children of the poor, children of officials, all the same, so the opportunity to obtain facilities in the school is also the same, including if any of them want to join the competition, the school gives the opportunity to all of them, to participate in the activities that are in the school. They were also given the same opportunity to enter the library, in the laboratory without exception, but still guided by the teacher. The results above give an idea that the use of School Operational Assistance Fund (BOS) for learning activities in State Elementary School (SD) 01 Sangatta Utara in East Kutai Regency has been implemented by assuming that students get the same in school activities.

The level of opportunity for students to be unable to get educational assistance

As explained in the similarity of the students' school activities are similarly not much different from the level of opportunity of students who are not able to get educational assistance .the school also never discriminates against students in school, so that the children of the poor, children of officials, all the same, so the opportunity to obtain facilities in the school is also the same results make researchers argue that the implementation of BOS funding policy from the leveling aspect is optimal.

Furthermore, in order to obtain the researchers' reach on the aspects of leveling the School Operational Assistance Fund (BOS) to learning activities in State Elementary School (SD) 01 Sangatta Utara in East Kutai Regency. The observations and interviews showed that the leveling aspect of the use of school operational assistance funds (BOS) for learning activities in State Elementary School (SD) 01 Sangatta Utara

in East Kutai Regency has been carried out to the maximum where overall it has been obtained an idea that from the level of similarity and opportunities given to students in obtaining education in their schools has been running as expected, because some of the existing schools make it clear that they do not discriminate against students in obtaining access to education in their schools so that it can be concluded that the level of equality and opportunity provided by the school to students as a manifestation of the distribution of budget allocation of school operational assistance programs is already running as it should.

Responsiveness

The responsiveness aspect of the use of BOS funds in the State Elementary School Unit (SD) 01 Sangatta Utara in East Kutai Regency in this case is assessed from 3 parameters, namely The Level of Satisfaction to the program, Response to program implementation and the impact of the program which can then be explained as follows:

Further indicators of a decrease in the number of students dropping out of school from interviews and data searches show that almost no more students in some schools have dropped out due to cost problems, since the release of the school's operational assistance program (BOS).

Furthermore, in order to obtain the researchers' reach on the accuracy aspects of the use of School Operational Assistance Fund (BOS) for learning activities in State Elementary School (SD) 01 Sangatta Utara in East Kutai Regency, an assessment of the accuracy aspects of the use of School Operational Assistance Fund (BOS) in this school was based on a questionnaire given to the research respondents.

The results of observations and interviews conducted showed that aspects of the accuracy of the use of School Operational Assistance Fund (BOS) for learning activities in State Elementary School (SD) 01 Sangatta Utara in East Kutai Regency have been carried out to the maximum where the results of interviews and observations show that the management of BOS funds in schools is carried out in accordance with the guidelines of the use and financial accountability of BOS funds in order to be on target in the implementation and the benefits can be felt by all students, especially poor students in the form of good education services.

4. CONCLUSION

Based on the results of research on Utilization of School Operational Assistance (Bos) in Elementary School Unit (SD) Negeri 001 Sangatta Utara in an Effort to Adjust Learning from Home Due to Corona Virus Disease 2019 (COVID-19) in East Kutai Regency by using policy evaluation criteria namely effectiveness, efficiency, adequacy, leveling, reponsivity and accuracy can be concluded: (1) Effectiveness, that the effectiveness of BOS funding policies implemented in schools has been implemented well by forming a bos fund management team, education services become cheaper and even free that can be felt by students. Implementation of BOS fund policy based on BOS fund objectives is achieved. (2) Efficiency, the implementation of BOS funding policy in schools has been very good if assessed in terms of its utilization for students, especially poor students because it can meet all its needs in learning activities in schools and school operations itself. But if it is assessed that the efficiency in the school has not run its maximum there are some constraints that affect the performance of the policy. Like the delay in the distribution of BOS funds. (3) Adequacy, the amount of BOS funds received by schools in funding school operations is felt to have been very good. So that schools can carry out teaching and learning activities. (4) Leveling, that the implementation of BOS funding policy from the leveling aspect has been very well done and felt by all students where all students get the same opportunity in the use of BOS funds, but the survey shows there is an inequality of access to learning media between children from economically disadvantaged and underprivileged families. (5) Responsiveness, responsiveness aspects have been met very well where from all respondents most gave a positive response to the use of BOS funds and felt the benefits of the BOS fund policy. (6) Accuracy, is also very well assessed so as to illustrate that the management of BOS funds in schools is carried out in accordance with the guidelines of the use and financial accountability of BOS funds in order to be on target in the implementation and the benefits can be felt by all students, especially poor students in the form of good education services.

Based on the conclusion of the research results, it can be given the following advice: (1) it is necessary to consider increasing the allocation of BOS funds in schools given the large number of components of BOS funding spending. (2) Learning and teaching activities carried out under the "Learning from Home" Policy (BDR) with the method of students getting assignments by teachers through online networks that are tailored to the curriculum. But still constrained on the weak internet network. Therefore, a smooth and good network is needed during the teaching and learning process. (3) Limited ownership of computers/laptops, smart phones and internet access is the main problem that has an impact on uneven access to online learning. Therefore, budget components are needed to facilitate infrastructure that is not owned by poor

students, so that BDR can run smoothly without constraints. (4) There needs to be socialization of BOS Program, especially BDR program during covid 19 to parents of students.

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