School Operational Assistance Fund Program: The Implementation of School Operational Assistance Policy Based on Regent Regulation No.16 of 2018

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Abstract

The School Operational Assistance (BOS) program is a program aimed at funding provided by the Ministry of Education and Culture (Kemendikbud) to schools that can be used as school operational funds. This program has been running since 2005 at the beginning of the administration of President Sisulo Bambang Yudhoyono. This program and BOS are expected to improve the quality of education in Indonesia through school operational financing. This study aims to describe and analyze the policy on School Operational Assistance (BOS) in JHS Muhammadiyah 1 South Sangatta, as well as describe and analyze the supporting and inhibiting factors in the implementation of the School Operational Assistance Program policy at JHS Muhammadiyah 1 South Sangatta. This type of research is descriptive qualitative with a policy implementation model using Edward III's theory which has 4 indicators, namely communication, resources, disposition, and bureaucratic structure. Data analysis in this study used Miles, Huberman, and Saldana with steps of data condensation, data presentation, and data verification. The result of this research is that the School Operational Assistance program is running well. Factors that support the implementation of this program include qualified human resources in managing the BOS funds properly. In addition, there are other factors, namely, a good relationship between the school and the relevant agencies with accountability reports for the use of BOS funds so that further implementation can run well. In addition to supporting factors, there are barrier factors, namely the existence of a gap or gap between needs and funds received, so the school must be careful in distributing funds according to needs.

Keywords: BOS Funds, Policy Implementation, Schools

1.   Introduction

Education in the global era is a need that cannot be considered a small thing. Education is an investment that can be said to be very useful in the long run. Education is one of the factors that can prosper society and the country. By looking at the current reality, the development of human resources in the era of modern society or Civil Society 5.0 and has stepped on the industrial revolution 4.0, education is a mandatory requirement for everyone. Moreover, the need for formal education for every citizen is an aspect that can support increasing competitiveness capacity for the current modern era, in addition to non-formal education promoted by the government with existing trainings. Seeing the very

importance of education, the government also helps the community to make it happen by encouraging people to implement the 9-year compulsory education and by providing an injection of School Operational Assistance funds. Related to this, it is stated in the Law on the National Education System No. 20 of 2003 which states that every citizen who is aged 7-15 years and is required to follow the basic education program for 9 years. With this program, the government hopes that the Indonesian people at least have completed compulsory education without feeling financial objections. To see the implementation of the program, the researchers tried to examine through a study of the implementation of the School Operational Assistance (BOS) policy in improving the quality of education. This is considered by the researcher to be very appropriate because the researcher wants whether the government's desire to carry out 9-year education is balanced with the quality of education needed in today's modern society.

With the School Operational Assistance (BOS) fund, schools have the authority to carry out according to the needs that exist in the school by referring to the instructions and implementation procedures that have been made by the government. So that with the policies taken in accordance with the needs that exist in the school, it will be able to improve the learning process and the quality of the school's education. BOS funds are basically intended to support the learning process, both in terms of Human Resources (HR), physical facilities, and infrastructure needed by the school. In addition, there is a need for Check and Balance from all stakeholders involved in the implementation this BOS fund. Both from the government, school principals, supervisors, and school committees so that transparency in the management and BOS is created. And parents are also required to be critical in supervising the management and BOS.

However, a policy in its implementation will encounter obstacles and problems. In this BOS program in the field, sometimes things don't go as planned. As a case in point, in the implementation of the BOS funds, there are schools that do not comply with the technical guidelines for implementing the BOS regulations that have been set. The non-compliance is, for example, the orderly administration of the accountability report reporting, the non-delivery of information related to the mechanism related to the BOS funds. In addition, there are also problems related to human resources in schools that are given responsibilities and authorities that are not in accordance with the technical guidelines for regulations regarding the BOS funds. Therefore, it is deemed necessary to have a study that examines the implementation of the regulatory policies regarding BOS fund.

In South Sangatta there are Junior High Schools (JHS), both public and private. This study took the research location at JHS Muhammadiyah 1 South Sangatta. Researchers took the research location in private schools because in private schools it was felt that there were more dynamics and aspects that could be used as objects of research without ignoring the dynamics in public schools. The purpose of this research is to find out how the implementation of BOS fund regulation policy in JHS Muhammadiyah 1 South Sangatta and to find out the supporting and inhibiting factors in the implementation of the BOS fund regulation policy at JHS Muhammadiyah 1 South Sangatta.

2. Literature Review and Hypotheses

Public Policy Implementation

Discussing implementation cannot be separated from discussing the policy process or cycle, because we can find out where the implementation study is in the entire cycle. Normatively, the policy process is indeed described as a cycle that starts from agenda setting (or even from identifying public problems), selecting policy alternatives, implementing policies (including monitoring), then evaluating policies which then provide feedback on the initial process or at the initial stage. other. This normative description is actually intended to make it easier for us to understand the public policy process.

Public policy is whatever the government decides to do or not to do. Dye (in Sadhana, 1998: 169) can be in the form of regulations (in various hierarchies). In other words, a policy or program must be implemented in order to have the desired impact or goal. In a broad sense, policy implementation is seen as a tool of public administration in which actors, organizations, procedures, techniques and resources are organized together to carry out policies in order to achieve the desired impact or goal,

although in practice the impact is not always as expected, which was not at all expected. So, policy implementation is a very important stage in the policy process, meaning that policy implementation determines the success of a policy process where policy objectives and impacts can be generated.

In a more detailed explanation, Van Meter and Van Horrn (in Sadhana, 2011: 175) define the implementation of public policy as actions taken by public organizations that are directed to achieve the goals that have been set in decisions into actions. operational within a certain period of time as well as in order to continue efforts to achieve major and minor changes determined by policy decisions.

Implementation as a dynamic process of studying various matters relating to the policy and rearranging the policy, while according to Pressman and Wildavzky (in Wahab, 1997: 54), implementation is a process of interaction between a set of goals and actions taken to achieve the goal. However, the reality shows that the implementation of public policy tends to be understood as a routine that is often discussed but rarely studied and researched, causing many problems, failing to achieve the expected goals and targets.

Although in general a policy follows such a process, these stages do not always occur, because in empirical reality it is often found that policies do not go through the process step by step in an orderly manner. Despite its weaknesses, this rational step approach in the policy-making process really helps us understand the policy process because it reduces its complexity and makes it easier to understand. In addition, this approach is also very helpful when you want to start an analysis of one of the policy stages, because each stage provides a different context. In other words, the policy process or cycle based on the dynamics that occur in the policy environment may not run linearly according to these stages, but all these stages will definitely be passed.

Broadly speaking, it can be said that the function of implementation is to establish a relationship that allows the goals or objectives of state policy to be realized as an out- comes of the activities carried out by the government.

Communication

Individuals outside the government agencies to whom the program is directed, namely the target group. Several theories on policy implementation assert that there are factors that influence the success of public policy implementation. In the study of policy implementation, the factors that influence the success of policy implementation as proposed by experts in many theories. The theory of policy implementation George C. Edward III (1980) states that the implementation of a program or policy is influenced by several factors as follows: Communication is necessary for the implementation of a policy without any explanation of what and how the policy will be realized. Socialization is a tool that can be used to carry out the communication process. There are three elements that must be considered in carrying out the communication process, namely: (a) Transmission or method of delivering information: This transmission refers to an effective way of delivering information, which can be understood by policy implementers. Congruence of objectives between concept and implementation is the goal of information delivery. (b) Clarity: This clarity implies that the information conveyed must have clarity in its goals, objectives, and applications so that policy implementation has the same view of the policy concept. (c) Consistency: Consistency means constant, unchanging, so as not to confuse. The need for an explanation of the purpose of a policy is an important thing to do so that it is right on target. It is also necessary to prevent the occurrence of resistance.

Resources

A policy that is structured, planned, and has a clear concept is certainly a requirement of a good policy. However, when the policy is about to be implemented but the resources or policy implementers are inadequate in terms of quantity and quality then this is something that is somewhat in vain. No matter how well the policy is formulated, if the implementation of human resources is not adequate, then the policy will not be optimal. The resources referred to by Edwad III (1980) are: (a) Staff: Adequacy of the number (quantity) and ability (quality) of staff in implementing a policy is the main key to the success of a policy. (b) Information: There are two things related to information. First, are there any instructions for implementing the policy in question? This is very necessary so that policy implementers know what to do. Second, whether the policy has a legal basis as the basis for the legitimacy of the

policy. (c) Authority: It should be a concern for policy makers whether the implementation of the policy has the authority to carry out its work, as far as whether the authority it has in its function is to realize the objectives of a policy. (d) Facilities: Adequate facilities are very supportive in implementing a policy. Imagine if a job is done without any facilities in the form of facilities and infrastructure.

Disposition

The definition of disposition in this case is defined as an attitude and commitment. Attitudes and commitments are formed from knowledge/experience of a policy. If the knowledge/experience of something is bad, it will result in apathy and bad but if on the contrary there will be an attitude of sympathy which will result in (positive) support. This disposition consists of: (a) Disposition effect: This disposition effect is a negative attitude possessed by policy implementers. Negative effects arise from an apathetic, displeased, unsupportive attitude towards a policy. The effect of this apathy is very fatal because this attitude not only does not maximize the results of a policy but can also be fatal to the diversion of policy objectives. (b) Staffing: Proper staffing will support the implementation of a policy. The attitude of the implementer greatly influences the passage of a policy. The attitude of the implementer who does not implement the policy in accordance with the wishes of the superior will be a barrier to implementation. Transfer and replacement of staff is very possible in this case for the success of a policy implementation. (c) Incentives: One way to deal with the attitude of policy implementers who have a bad attitude/work ethic is to provide incentives. With this incentive, it is hoped that they will work better.

Bureaucratic Structure

The bureaucratic structure is very supportive for a policy implementation. This allows the implementation to run on wheels of certainty and provision. The bureaucratic structure makes everything more systematic with clear rules. The bureaucratic structure by Edward III (1980) is a working mechanism formed to manage the implementation of a policy. He stressed the need for a Standard Operating Procedure (SOP) that regulates the flow of work among implementers, especially if the program implementer involves more than one institution. It is expected that the existing bureaucratic structure is made as simple as possible, this is very useful in the effectiveness and work procedures. The bureaucratic structure consists of: (a) Implementation procedure: The implementation procedure or better known as the Standard Operating Procedure (SOP) is a reference for policy implementers in carrying out their duties. (b) Sharing of responsibilities: It is preferable that a few people hold a responsibility. The more responsibility holders, the less likely it is that a policy implementation will be successful. The overlapping of responsibilities will exacerbate the conditions for implementing a policy.

Based on the explanation above, the factors of communication, resources, disposition/tendency of the implementers, and bureaucratic structure affect the degree of success of policy implementation. Each of these factors interact and influence each other, which in turn affects policy implementation. (Edward, George, 1984)

School Operational Assistance Program (BOS)

The School Operational Assistance Program (BOS) is a program provided by the government through the Ministry of Education and Culture (Kemendikbud) as an effort to fund schools that can be used or utilized in school operational financing. The BOS program has been started since 2005. At the beginning, the BOS program was intended as an effort to increase the accessibility of education for the community. However, with the growing needs in schools and in line with the increasing budget provided by the government to schools, the goal of the BOS program is not only for educational accessibility, but also for improving the quality of learning for students in schools. Referring to the latest regulation on the BOS program in the Minister of Education and Culture Regulation Number 8 of 2020, BOS Program funds can be allocated and utilized for school operational needs which include the following needs:

a. New Student Admission
b. Library development
c. Learning and extracurricular activities
d. Learning assessment/evaluation activities
e. Administration of school activities

f. Professional development of teachers and education personnel
g. Power and service subscription
h. Maintenance of school facilities and infrastructure
i. Provision of learning multi-media tools
j. Organizing special job fairs, industrial work practices or domestic field work practices, job monitoring, teacher apprenticeships, and first-party professional certification bodies
k. Organizing skills competency test activities, expertise competency certification, and competency tests for English language skills with international standards and other foreign languages for the final class of SMK or SMALB
l. Payment of honor

With the BOS program, schools are expected to focus more on improving the quality of learning without any problems with costs for school operational needs. In addition, the government also continues to strive to improve every policy in the BOS program as well as supporting regulations to create program effectiveness.

3.   Methods

By using a descriptive research method, this method seeks to describe or describe in detail or in depth the implementation of the School Operational Assistance (BOS) program policy at JHS Muhammadiyah 1 South Sangatta. With the selection of a qualitative descriptive design, the author will approach the object of research by extracting information according to the perceptions of the author and informants so that it can develop according to the interactions that occur in the interview process. The author always interprets the explicit and implied meanings of the explanations given by the informants, the results of field observations and personal notes.

The location of this research was conducted at JHS Muhammadiyah 1 South Sangatta. This location is considered because: 1); Private schools have more dynamics related to the implementation of the BOS program policies. 2); There has been no research related to the BOS program in junior high schools in South Sangatta, therefore the researchers took the research location at JHS Muhammadiyah 1 South Sangatta.

Selecting informants is not just about their presence, but their competence must be considered. So that the information from the object of research is in accordance with the phenomenon under study, an election is made to the school and parents of students. The selected employees are the Principal, Treasurer, and Teachers who are given the authority by the Principal to implement the BOS program, while the parents of students are selected with the consideration that informants are the parents of students who feel the impact of the BOS program policy. In selecting informants, the researcher used purposive sampling method. According to Sugiyono (2017), purposive sampling is a technique of sampling data sources with certain considerations. The reason for using purposive sampling technique is because not all samples have criteria that match the phenomenon under study. The criteria for informants from students' parents are: (1) Included in the student's parent data; (2) Knowing the existence of BOS program policies.

Table 1. Research Informant Data

Information	Number of Informants
Principal of JHS Muhammadiyah 1 South Sangatta	1 Person
School Treasurer	1 Person
Teachers	2 Persons
Student Parents	4 Persons

The focus of the research serves as a limitation on the object of research so that the author is not trapped by the amount of data in the field. Restrictions in qualitative research are based more on the

level of importance, urgency and reliability of the problem to be solved (Sugiyono, 2017). Therefore, the focus of this research includes:

1. Implementation of the BOS program policy at JHS Muhammadiyah 1 South Sangatta Based on the East Kutai Regent Regulation No. 16 of 2018 concerning the System and Procedures for School Operational Assistance Funds with indicators:
   a. Communication
   b. Resources
   c. Disposition
   d. Organizational Structure (Bureaucracy)
2. Supporting and inhibiting factors for the implementation of the BOS program policy at JHS Muhammadiyah 1 South Sangatta Based on the East Kutai Regent Regulation No. 16 of 2018 concerning the System and Procedures for School Operational Assistance Funds, with indicators:
   a. Internal Factors
   b. External Factors

Data collection carried out in this study are as follows: (1) Observation. Observation is basically an activity using the five senses to obtain the information needed to answer research problems. The results of observations in the form of activities, events, events, objects, conditions or certain atmosphere. Observations are made to get a real picture of an event or events to answer research problems (Rahardjo, 2011). (2) Interview. Interview is a process of interaction or communication to collect information by means of question and answer between researchers and informants or research subjects. The type of interview used is an in-depth interview. In-depth interviews are more independent than structured interviews because the researcher is free to ask anything without a pre-prepared question guide. The purpose of this type of interview is to find problems more openly, where the parties invited to the interview are asked for their opinions and ideas (Sugiyono, 2017). (3) Documentation. According to Sugiyono (2017), documentation is a method used to obtain data and information in the form of books, archives, documents, written numbers and pictures in the form of reports and information that can support research. Documentation aims to collect data and then review it

The data analysis technique used in this research is descriptive qualitative analysis. In this research, data and information are in the form of interviews and documentation regarding the implementation of the BOS program policy. The processed data is then presented descriptively and analyzed by: (1) data condensation, (2) data presentation, and (3) data verification in accordance with qualitative data analysis according to Miles, Huberman and Saldana (2014).

4.   Results and Discussion

Communication

The form of communication that exists is both internal communication, namely within the school organization and external communication, namely the school and the relevant government agencies running well. This can be seen at the beginning of the program for preparing the submission of BOS funds to the office which was made aware of the meeting held by the school with the consideration of the school committee. In addition, the communication carried out by the school is in accordance with existing procedures by paying attention to every point in the procedure. On the other hand, this good communication is due to good administrative order at the time of submission and accountability reports to the relevant agencies.

Resource

Regarding the resources available in schools, there are not many or few. However, with this small amount, it turned out to be able to run well even though the teacher who was given the task of carrying out tasks in the BOS program concurrently served as a subject teacher. On the other hand, there is support from all elements of the existing resources in the school. The implementation of the BOS program runs well, is accountable, effective, and efficient.

Disposition

The principal as a leader in the school can place his role as a leader by providing direction and support to teachers who are given responsibility for the BOS program. So that the implementation of the BOS program can be carried out smoothly in accordance with existing procedures.

Bureaucracy

The implementation of policies related to the BOS program in terms of the existing bureaucratic structure is very effective and systematic. Starting from the internal bureaucracy of the school, followed by the submission of the required files to the UPT for verification and then submitted to the relevant office. By looking at the existing flow, the program implementation can be more controlled and each level of the bureaucratic structure has its own complementary tasks. And the data used in the program can be connected from the school to the center.

Supporting factors

1. Well-formed communication between the school and the relevant agencies.
2. Resources that support each other within the school organization.
3. The role of the Principal in placing a position as a leader in an organization in the school.

Obstacle factor

Multiple responsibilities of personnel which sometimes causes one task to be prioritized.

5. Conclusion and Suggestions

Conclusion

The implementation of the BOS program policy at JHS Muhammadiyah 1 South Sangatta went well with all the supporting factors. The supporting factors for the implementation of the BOS program at JHS Muhammadiyah 1 South Sangatta are well-formed communication between the school and related agencies, mutually supportive resources within the school organization, and the role of the principal in placing a position as a leader in a school organization. Organization at school. And the inhibiting factor supporting the implementation of the BOS program at JHS Muhammadiyah 1 South Sangatta is the dual responsibility of personnel which sometimes causes one task to be prioritized.

Suggestions

Giving tasks and responsibilities related to the implementation of the BOS program without any dual tasks so that the teacher concerned is more focused on carrying out his duties without having to leave other tasks. Or it could be by opening teacher vacancies with subjects held by teachers who have the task of carrying out tasks in the BOS program.

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