



## Management of Special Non-Physical Allocation Fund in Operational Assistance for The Implementation of Equivalency Education Programme at Community Learning Center (CLC) in Semarang Regency

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### Abstract

Equivalency Education is one of the parts of non-formal education which quality has no doubt by society; it is related with the quality of the graduates, limited resources and facility, management quality of education unit, and limited fund. Since 2015, the government assistance which manifested by operational assistance fund for equivalency education has aimed to improve the education quality. But in the implementation, there was some obstacles caused by the lack of financial management quality in CLC unit and the decision factor of regional government. It is interesting to research substances related with the quality of education operational assistance fund in CLC. The aim of this study is to analyze planning process, organization, implementation, evaluation and monitoring also the impact of education operational assistance fund towards the service quality of equivalency education learning in some CLC units. This study uses descriptive qualitative approach. This study focuses on planning, organization, implementation and reporting in the management of Operational Assistance of Equivalency Education. The data collection uses the qualitative method and the data legality is done with triangulation technique through the observation, interview, documentation study, and triangulation resource. The primary data obtained from the observation to an education unit and interview with the Head of Society Education Division of Education Department, The Head of CLC units, Treasurer of CLC units, Tutor/Teacher, and also the students of equivalency program at three CLC units in Semarang Regency, they are: PKBM Mandiri, PKBM Mitra Harapan, and PKBM Kasih Ummi. The secondary data obtained from documentation study related with the management of Operational Assistance of Equivalency Education. The results showed that in the planning stage, CLCs have involved some internal and external parties to identify the learning needs in arranging school activity and fund, although some involved only selected personnel. The division of tasks and responsibilities of Operational Assistance Implementation fund has well done, but there is still a centralized management to the organizer. The usage of fund has matched with the technique guidance. The monitoring has done internally and externally by the organizer of CLC, Non-Formal Education Inspector of Regency Area Coordinator in Education Division and Education Department. The responsibility manifested as the report of the organizer to the Education Department. The impact of operational assistance implementation fund is to improve the learning service, the number of students and their motivation to study also improving the tutor performance. Based on the analyzing study results, management of operational assistance fund which consists of planning process, organizing, actuating, and monitoring in three units of CLC has well done, but there must be an improvement in organization and involvement process to a transparent implementation program and also the improvement of financial organizer in CLC unit. The impacts which emerge from operational assistance implementation fund has shown in the improvement of service quality, learning quality, the number of students and also tutor performance, but there is not an impact shown towards the quality of learning and graduates.

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## INTRODUCTION

The efforts of the government to improve education quality include the implementation of educational-field policies. The government also promotes non-formal education to broaden educational access in remote areas and provides community services for low-economic people.

Equivalency education is a non-formal education program to promote equivalent education levels at Primary or Islamic Primary Schools, Junior High Schools or Islamic Junior High Schools, and Senior High Schools or Islamic Senior High Schools. The program realizations include Package A, Package B, and Package C (the Explanation of Article 26, Clause (3), Regulation Number 20 of the Year 2003). Equivalency education is an alternative program for the community with problems, such as limited economy, social, opportunity, geographical matter, age, and cultural matters to have their educational right as the citizens of Indonesia as mandated by the Preamble of 1945 Constitution, the Fourth Paragraph. One of the non-formal educations that promotes equivalency education programmed is Community Learning Centers (PKBM) managed and run by the community (Kamil, 2009).

PKBM or Community Learning Center as one of the non-formal education institutions which expected to be able to provide qualified and acknowledged equivalency education as formal education does. However, the promotion of education equivalency often encounters unstandardized actions due to competence gaps of the educators and the non-formal education management with the formal education, the limited facility, and the funding system.

Moreover, the image of PKBM as a non-formal education promotor is underestimated. Saidah (2018) found that a Package C program at a Community Learning Center in Bogor had participants with formal-education problems. Thus, the participants chose non-formal education. The community learning centers also encountered various problems, such as

limited learning media, classical learning method implementation, low learning motivation, limited educators' capabilities, and limited provision of teachers. Moreover, the community perceived that the community learning center graduate could not compete in the community.

The success of the equivalency education promotion should receive support from the financial provision to hold the education. Sutarto (2010) explains the influence of financial adequacy for equivalency education promotion, such as high school equivalency programmed or Package C, is very low but financial support should be realized to support the learning process.

The government also provides operational fund assistance for equivalency education to the community learning center management. The operational assistance should cover all learners in the form of tools, learning materials, educators, and managing parties to meet the learners' expectations. Thus, the learners could be free from educational fees and lower their burden on poor people.

One of the government policies regarding education, from 2015-2019, is providing social assistance for promoting equivalency education operations. The policy of the Directorate of Literacy and Equivalency Education ascertains the qualified non-formal education for people in need.

The Operational Assistance Program for Education called the Operational Assistance Fund for Equivalency Education (*BOP Pendidikan Kesetaraan*), is addressed to people that cannot accomplish their education due to various factors. They can take the education at any educational level promoted by the organization, institution, or non-formal education unit. Eventually, the graduates of the education program could realize their acknowledged skills and attitude in the community equivalently as the formal education level graduate do.

The State Budget, *APBN*, from 2015-2017, indicated the increased allocated fund of Operational Assistance for Education

Equivalency, *BOP Pendidikan Kesetaraan*. The numbers of learners assisted by *BOP* based on the numbers of the learners verified in *DAPODIK* were 30.55% in 2015, 77.13% in 2016, and 73.13% in 2017. On the other hand, the allocated fund for Operational Assistance for Equivalency Educational includes the allocated fund from the Regional Budget, the Regency Budget, and the Non-Governmental Budget (Kahar, 2017).

In 2018, the Operational Assistance for Equivalency Education Fund was given directly to the institutions as the long list reference based on the *DAPODIKMAS* data. The distribution of the Operational Assistance for Equivalency Education Fund also considered the accreditation status of the equivalence education organizing institution. In 2019 and the following years, the Operational Assistance for Equivalency Education Fund, *BOP Pendidikan Kesetaraan*, was distributed via the regional government in the form of the Special Allocated Fund for Non-Physical Purposes, *DAK Non-Fisik*. The *DAK Non-Fisik* distribution was the operational assistance fund to promote equivalency education. The fund was distributed within two phases based on the number of listed learners in *DAPOPAUD-DIKMAS*.

The *BOP* fund, the Operational Assistance for Equivalency Education, in 2019, was distributed via regional treasuries by considering the *DAPODIK PAUD-DIKMAS* data, the Primary Data of Education for Early Childhood Education and Public Education. This action was done because during the period many parties have not inputted the data in *DAPODIK*, the Primary Data of Education.

The amount of the funds by the government is relatively huge and increases annually. The increased amount aims to lose the community burden to pay the education operational fee within the scope of qualified and equal education equivalency. However, the quality of the equivalency education has not been significantly improved. The evidence also shows that the data of Dropout Learners do not receive the non-formal education service. The

data of *PDSPK* (2019), the Statistic Data Center of Education and Culture, indicated the permanent dropout rate in 2019 was 779.250 people. Of those numbers, 33.268 potentially joined the Package A program, 302.097 potentially joined Package B program; and 443.894 potentially joined the Package C program.

Besides that, the most common and observable problems in promoting equivalency education in some regions were the management of the operational fund from the government. The learners still had to pay the education fee when they would take a test. The salaries of the educators were not distributed equally. The facilities and infrastructures were not adequate and did not meet the standard. The process of socializing the fund was not based on technical guidelines. The fund realization was also hindered. The reporting process of the fund was frequently late after the due. The management at the Community Learning Centers, *PKBM*, was not professional. Then, the specific education staff to manage the fund at *PKBM* and the financial management were not transparent.

The information from the Division Leader of Community Education of the Department of Education, Culture, Youth, and Sport in Semarang regency revealed the late reporting process of the Community Learning Centers' financial management realization for the Operational Assistance Fund. Although the reports were late, the Community Learning Centers' management submitted their reports within the applied grace period by the Department of Education, Culture, Youth, and Sport, Semarang Regency. The given period of tolerance was one week after the due of the report submission. The lateness occurred due to various factors, such as time management, misinterpretation of the technical guideline, and limited human resource to manage the Operational Assistance Fund for Equivalency Education, *BOP*.

Some observable problems during the *BOP* management at Community Learning Centers became the reasons for promoting this

research. The Operational Assistance Fund, *BOP*, must be managed responsibly to meet the mandate of the government to improve the education service quality and education quality of non-formal education.

Based on the research focuses, the researchers determined five sub-focuses conceptually: 1. The plan of using the fund of Operational Assistance for Equivalency Education (*BOP Kesetaraan*), 2. The organization of all involved resource components in managing the fund of *BOP Kesetaraan*, 3. The realization of *BOP Kesetaraan* fund implementations, 4. The evaluation and supervision of *BOP Kesetaraan* fund implementations, and 5. The impacts of the implemented *BOP Kesetaraan* fund toward the learning service.

## METHOD

A research approach refers to the whole methods or activities, starting from the problem formulation until the drawing of the conclusion, applied by researchers (Nasir, 2014). This research applied the qualitative descriptive approach.

The obtained qualitative data were from all related parties. The researchers collected the data from various sources, such as the management of Community Learning Centers (PKBM), the educators, the learners, and the staff of the Department of Education, Culture, Youth, and Sport of Semarang, specifically from the Subdivision of Community Education (*Dikmas*). This research approach was useful to obtain various information on the Specific Allocated Fund management for Non-Physical Purposes of Operational Assistance for Education Equivalency, *DAK-Non Fisik BOP Kesetaraan*, from three Community Learning Centers in Semarang.

The obtained data were qualitative. The researchers collected the data from interviews, documentation, and observation. The primary data sources were the principals or management parties of Community Learning Services, the treasuries of the Community Learning Services, the educators, the learners,

the education staff of the regency, and the district-area coordinated supervisors of the education division. The secondary data were from some documents, such as the Education Unit Plan and Budget (*RKAS*), the technical guideline, the form of the allocated *BOP* fund recipients in Semarang, the realization of *BOP* implementation, and the document of financial administrative notes. The research sites were three Community Learning Centers. They were PKBM Mandiri, PKBM Mitra Harapan, and PKBM Kasih Ummi.

The researchers ensured the data validity by combining the technique and source triangulations. The researchers applied the data analysis technique after obtaining the observation, interview, and documentation study data. The techniques were collecting data, reducing data, displaying data, and verifying or drawing a conclusion from the data.

## RESULTS AND DISCUSSIONS

The most common and observable problems of *BOP Kesetaraan* management in Community Learning Centers in Semarang dealt with *BOP Kesetaraan* fund management of PKBM Mandiri, PKBM Mitra Harapan, and PKBM Kasih Ummi. Specifically, the problems dealt with planning, organizing, promoting, evaluating, and monitoring aspects.

The planning process at Education Institution included the planning strategy to distribute the *BOP* fund, the Fund of Operational Assistance, from the regional banking accounts into the banking accounts of each educational unit, to guide the implementation and management of the fund, and to compose the reports for each Community Learning Center. The planning strategy to distribute the fund into the educational units was important to prevent distribution problems from the state banking accounts into the regional banking accounts, and the regional banking accounts into the educational unit banking accounts based on the regional grant regulation. The importance of

adjusting the pre-arranged budget in the previous year and the fluctuating ongoing data of the current year led to late fund disbursement for the educational unit. The interview results with the management, the staff, and the involved parties of Community Learning Centers indicated that the plan at the educational level should have consisted of interpretation based on the technical guideline, learning necessity identification, and arrangement of the Education Unit Plan and Budget and the Operational Assistance Fund (RKAS and BOP). The management of the Community Learning Centers should include the functionaries, educators or tutors, and the external party representatives to identify the needs for arranging the School Income and Expenditure Budget Plan, RAPBS. Unfortunately, the process of arranging the RAPBS only involved the functionaries and the representatives of the tutors.

The planning process of the BOP Kesetaraan fund, since 2021, has been implementing the flexibility principle. Thus, the Community Learning Centers could arrange the budget based on three main components without limited percentages based on the needs of the educational units.

The job descriptions and responsibilities of BOP Kesetaraan fund management were already excellent. However, the realization at PKBM Mandiri did not run smoothly due to a lack of personal understanding of the realization process and reporting process based on the Education Unit Plan and Budget and the technical guideline. Thus, all processes were centralized by the management. PKBM Kasih Ummi and PKBM Mitra Harpaan had implemented a total school community participation, the functionaries and the staff; and a transparent principle. Thus, all involved parties could find out the detailed process of the plan, promotion, and report. PKBM Mitra Harpaan had an excellent organization promotion. The community learning center assigned the leader of the staff management and other functionaries to promote the financial management responsibility of Operational

Assistance for Education Equivalency, BOP Kesetaraan. The management of PKBM Mitra Harapan implemented *laissez faire* leadership. The leader provided the freedom to promote the program by involving and asking the management.

From the document studies, observation results, and interview results, the implementation of the BOP Kesetaraan fund from three Community Learning Centers met the pre-arranged Education Unit Plan and Budget based on the technical guideline, the Ministerial Regulation of the Minister of Culture and Education, Number 9 the Year 2021.

The management inputted the pre-arranged Education Unit Plan and Budget, RKAS, in the BOP application provided by the Ministry of Education and Culture.

Here are the allocated implementation of the BOP Kesetaraan funds at each PKBM.

**Table 1.** The second phase report of Operational Assistance for Education

CLC Unit	Program	The Budget Fulfillment	The amount of the Fund	%
PKBM Mandiri	Package A	Operational for learning	26.000.000	51%
		Learning support	9.600.000	9%
	Package B	Administration of the Education Unit	15.100.000	30%
		Operational for learning	18.500.000	53%
PKBM Mandiri	Package A	Operational for learning	18.500.000	53%
		Learning support	7.200.000	0%
	Package B	Administration of the Education Unit	9.550.000	7%
		Operational for learning	18.500.000	53%

Pa cka ge C	Operational for learning	29.500 .000	5 %
	Learning support	11.000 .000	9 %
	Administration of the Education Unit	18.000 .000	1 %
	Operational for learning	3.380. 000	5 %
Pa cka ge A	Learning support	1.300. 000	5 %
	Administration of the Education Unit	520.00 0	0 %
	Operational for learning	14.625 .000	5 %
PKB M Mitra Harap an	Learning support	5.625. 000	5 %
	Administration of the Education Unit	2.250. 000	0 %
	Operational for learning	14.625 .000	0 %
	Learning support	5.625. 000	0 %
Pa cka ge C	Administration of the Education Unit	2.250. 000	0 %
	Operational for learning	19.500 .000	5 %
	Learning support	7.500. 000	5 %
	Administration of the Education Unit	3.000. 000	0 %

Pa cka ge C	Operational for learning	43.875 .000	5 %
	Learning support	16.875 .000	5 %
	Administration of the Education Unit	6.750. 000	0 %
	Operational for learning	3.380. 000	5 %

From the second-phase document report, the education units did not apply the maximum and minimum percentages for each allocated component. The community learning centers had different allocated percentages from each component. The implementations of the learning operational fund were mostly for provisions and maintenance of the learning facilities, infrastructures, tools, art materials, modules, curriculum arrangement, syllabus arrangement, lesson plan arrangement, and learning evaluation. Then, the implemented funds for learning support were mostly for the salaries of the educators, the transport fee for the educators, and the improvement programs for the educators. The components of administrative fulfillments of the education were: socialization and publication, report, learner data checking, stationery and disposable materials, stationary purchase, and health support improvement.

The transactions of the *BOP* funds from all PKBM were done in cash with transaction receipts, such as bills and receipts. The transactions and the transaction receipts were recorded in the cash books. The *BOP* fund disbursement in 2021 was late until the last period. During the lateness of the fund disbursement, the Community Learning Center units had done some transaction payments. Once the fund was disbursed, the management directly paid the transactions. Some of the transactions were also paid with the SIPLAH application. The purchases of goods and services with the application were based on the Ministerial Regulation of the Ministry of Education and Culture, Number 14 the Year 2020 about the Technical Guideline for Good

and Service Purchases by the education unit. The online purchases with the SIPLAH application could be only done within some transactions by the *PKBM* units since the transactions had a *real-time* transaction while the fund was available at the end of the period.

The supervision of the *BOP Kesetaraan* fund was done internally by the leaders of the Community Learning Center management. Then, the external supervision was done by the Non-Formal Education supervisors of the given district area coordinator, the committee, the surrounding community of *PKBM Kasih Ummi*, and the Education Department in Semarang regency to guide and correct the reports by the Community Learning Center units. The Education Department voluntarily guided during the meeting held by the Community Learning Center forum, *PKBM Forum*, in Semarang. This supervision was useful to ensure the accountability of *BOP* fund implementation at the Community Learning Center units. However, the practices encountered hindrances to submit the reports to the Regency's Education Department since the reports required some adjustment and revisions.

The provision of learning facilities and skills for the learners at *PKBM Mandiri* influenced the number of participants annually. The tutors also obtained the benefits of the *BOP* fund, such as the proper salaries managed by the leaders based on the tutors' job descriptions and performance. *PKBM Mandiri* attempted to improve the program quality by socializing and providing life skills for the learners with the assistance of the *BOP Kesetaraan* fund.

*PKBM Kasih Ummi* also experienced the benefits of the *BOP* fund for the given learner services, starting from the module, stationary, art material, and health support necessity provisions. *PKBM Kasih Umami* had provided free education for the learners although some of them were not financed by the *BOP* fund. The free education service increased the number of participants. Unfortunately, during the COVID-19 pandemic, the numbers decreased. The other

impacts were observable on the tutors' well-being, starting from incentive addition for the tutors' salaries. The incentives encouraged the tutors' performances.

The benefits of *BOP Kesetaraan* at the Community Learning Services, *PKBM Mitra Harapan*, could improve the education equivalence service. The improved services included the facilities of activities to develop skills and sewing skills; the provisions of modules, stationaries, uniforms, and seeds for the participants. The facilities for the participants could increase the number of learners annually although the facilities did not significantly improve the learning motivations and learning outcomes of the learners.

The school or educational unit's financial management must be transparent, starting with the financial policies, the amount of the financial resources, the implementation, and the accountability of the reporting process (Hariswati, 2015, cited in Bahri et al., 2019).

Bahri et al., (2019) explain that fund implementation management is important to reach the objectives efficiently and effectively. Accurate management with a systematic collaborative process must be applied to the planning, implementation, and evaluation. The managerial processes of *BOP* fund implementation at the Community Learning Services, the *PKBMs*, in Semarang Regency included some processes.

The first process dealt with the planning of implementing the *BOP* funds. This process indicated the importance of communication and participation from all parties. The *BOP* plan was not only observable at the educational unit levels but also at the Regency level of the Education Department. This level had the function of the education unit supervisor. The plan went through the government's policy interpreting process to implement the Operational Assistance Fund for Equivalency Education, *BOP Fund*. The plan also elaborated the policy script into detailed scripts to be understood by the policy implementers. The policy contained the primary policy of the central government, including the technical

guideline of implementing the Operational Assistance Fund for Early Childhood Education and Equivalency Education as regulated by the Ministerial Regulation of Ministry of Education and Culture, Number 9 the year 2021; the regional government policy; and the Ministerial Regulation of the Ministry of Domestic Affairs Number 99 the Year 2019 about Regional Grant Provision.

The plan at the Education Department level was useful to realize the distributing procedure via the regional cash. The applied mechanism was the regional grant provision. The plan also socialized the Technical Guideline of Implementing the *BOP Kesetaraan* fund for educational units, both Community Learning Centers (PKBM) and Learning Activity Facilities (SKB).

The plan at the educational unit levels included the synchronization process of annual program plans, technical guideline interpretation, preparation of arranging the Education Unit Plan and Budget and *BOP*; and preparation of organizing and promoting the program. The differences between the three PKBMs dealt with the planning process, specifically the participation of internal and external parties. Higher external and internal party involvement indicated higher transparency about the *BOP* information. Thus, the implementation of the fund would be easier.

The influential factors in implementing the *BOP* funds included resources and communications. Bahri et al., (2019) explain that the internal factor challenges included the two-way communication among the participating parties. In this case, the policy executor proposes and carries out the formulated policies. The second factor is the supporting resource to implement the *BOP* fund. The resource includes the staff members, information, authority, and available facility to support the *BOP* fund implementations. This matter demanded the capabilities of the program executors to implement the *BOP* fund, such as accounting, administrating, reporting,

leading, managing, organizing the staff, and appointing the correct job descriptions.

The organizing process related to *BOP* fund distribution at the Regency's Education Department was managed by the Head of Empowerment Division of Early Childhood Education and Community Education, collaborating with the Head Subdivision of Community Education. All staff members under the Subdivision of Community Education, *Dikmas*, participated in empowering and sharing the related information about *BOP Kesetaraan* for all education units, both Community Learning Centers (PKMB) and Learning Activity Centers (SKB). The organizing process *Dikmas* subdivision consisted of assigning the staff job descriptions to identify and verify the data of education units based on the *Dapodik*. They also created a plan to propose the number of targeted recipients from the learners at each education unit. Then, they had to inform the targeted recipients of the Regional Funding party. They also proposed the budget revision related to regional grant regulation, monitored the decree publication, accepted the *BOP* fund in Semarang regency, socialized the technical guideline for each education unit, monitored the required documents to disburse the fund from the educational units, and collected the reports from the educational units.

The organizing process differences among the Community Learning Centers, PKBM Mandiri, PKBM Mitra Harapan, and PKBM Kasih Ummi, dealt with the organization and job division for every participating person to manage the *BOP Kesetaraan* funds.

PKBM Mandiri divided the tasks of implementing the *BOP* funds limitedly for the functionaries of PKBM and the representatives of the tutors. Thus, only some parties could understand the budget arrangement or the Education Unit Plan and Budget plan, the implementation, and the *BOP* reporting process. Thus, the role of the management leader was dominant to handle the *BOP Kesetaraan* fund. Therefore, the lateness of



submitting the report occurred due to a limited understanding of the involved staff members. The PKBM management, and the Community Learning Center management, only socialized the implementation of the funds for the tutors and educational workers. For PKBM Mandiri, the management found the importance of socialization and training for the functionaries, such as the secretary and the treasurer, to manage the *BOP* fund directly. Mestry (2016), in the article titled “*Educational Management and Leadership*,” found that financial management at schools had to master adequate financial knowledge to manage the school fund. Thus, the vital role in the educational field could ensure a qualified education for the learners. The needs for specific training were important for the PKBM units to prepare for the cycle of PKBM functionaries.

For PKBM Kasih Ummi, the organization of managing the *BOP Kesetaraan* fund involved all functionaries, tutors, and committees. The committee supervised the implementation of the fund. The community learning center also had excellent communication between the leader and the subordinates. The promoted *BOP* management was done cooperatively with the spirit of togetherness among the functionaries, home teachers, and tutors. Thus, the PKBM had one nature to the unit, to do the same matters, and to share with the other people. All parties actively participated in managing the Community Learning Service, PKBM. The tutors also obtained incentives from the Regional Revenue and Expenditure Budget II, *APBD II*, and voluntarily donated some incentives to support the equivalency program. Rahayu et al., (2015) found that active-cooperative participation should not only deal with proposing programs and activities but also sharing contributions and donations.

The management of PKBM Mitra Harapan organized the *BOP* fund by dividing the tasks among all functionaries and administrative staff. Many programs of PKBM Mitra Harapan encouraged job distribution for the staff professionally. Some staff members

took responsibility for the equivalency programs, courses, Early Childhood Education, and financial matters. The PKBM management mandated the staff of each program to take responsibility and report the program development regularly during the evaluation meeting of the program. The PKBM management, as the top leader, assisted the staff if the staff demanded the arguments of the leader about technical matters. The leadership style of PKBM Mitra Harapan was observable from the features. The applied leadership style was *laissez-faire*.

Hasnawati (2021) explains that the realization of the operational assistance fund for education is useful to pay the non-personal-operational matters, such as education facilities, disposable matters, and direct costs. The direct costs may include electricity, water, Internet, education service, facility, and infrastructure maintenance, consumption, and tax bills. The *BOP Kesetaraan* fund implementation by the PKBMs was almost similar, especially in dealing with the allocated components. The allocated fund was mostly for promoting teaching material, skills, and salary provisions. The largest budget was for providing salaries for the tutors. Each community learning center had different numbers of tutors or educators to meet the lesson needs for Senior High School or Package C equivalency since the salaries of the tutors were not fully covered by the incentives from the Second Regional Expenditure Budget. The implementations of the funds were in line with the prearranged Education Unit Plan and Budget, *RKAS*, and proposed to the Educational Department. The fund implementations were inputted in a specific *RKAS* application by the Ministry. However, in 2021, the awareness of the educational unit to input the data in the *BOP* application was relatively low. In April 2021, based on the feasibility data review published by the Collaborated Community and Service for Wellbeing (*KOMPAK*), 46 provinces had not inputted the Education Unit Plan and Budget data directly with the *BOP* application. These

problems became the findings for the Local Educational Department to warn the educational units to prioritize the Education Unit Plan and Budget input in the online application.

Then, based on the applied technical guideline, the educational units noted all transactions and attached the certified transaction receipts and documentation of the good or service provisions. Each transaction of the fund implementation by the Educational Units had to be inputted in the Education Unit Plan and Budget application. This action could be done at any time by the Educational Units.

Hadi (2021) explains that educational cost efficiency requires accuracy to use or implement. Therefore, the community learning centers must consider the priority scales, the cost-effectiveness, and the educational input factors to encourage the learning achievements of the learners.

The process of implementing the funds and reporting the funds at PKBM Mandiri involved PKBM management. On the other hand, the PKBM Kasih Ummi did these together with the other functionaries and tutors. However, for PKBM Mitra Harapan, the assigned staff worked on the report as the man in charge of the program. PKBM Mitra Harapan delegated the staff to take responsibility. This delegating system was a correct and accurate function of an educational system (Connolly et al, 2017).

PKBM Kasih Ummi had implemented the cooperative principle to implement the fund and report the implementations. Rahayu et al., (2015) explain that a school with a cooperative principle provides autonomy for each team to carry out the activity. The teams did not only devise the plan but also promoted and reported the implementation to the school parties. The school principals and the treasurers ensured the expenditures for each activity based on the pre-arranged and approved budget and provided the transaction receipts completely.

The process of composing the reports at PKBM Mandiri was centralized by the management due to a lack of interpersonal

understanding in the process. However, the structure of the report was in line with the technical guideline and the pre-arranged budget. The notes and the transaction receipts were arranged tidily and adhered to the tax obligation in the final transactions.

The report of the fund implementation of the PKBMs attached the transaction receipts, such as bills, receipts, appointment decree, job assignment decree, supporting document, and purchasing document. The uploaded documents via SIPLAH applications included the planning document, work order, minute of hand-over, invoice, and legal payment receipt. The fund implementation evidence was attached in the final part of the report along with the documentation. In the report, the management should provide a submission letter, a recapitulation of the fund implementation, and the end-monthly cash book within a period after receiving the fund.

The monitoring system or evaluation with *BOP* fund implementation was done internally by the leader of the PKBM management toward the assigned members to manage the fund. The external monitoring for each PKBM was done by the Coordinator Area for the Educational Field of the Local District. The reports were addressed to the supervisors to be checked and corrected. PKBM Kasih Ummi had a monitoring system assisted by the School Committee and the surrounding community. The community figures also monitored the learning activity of the educational equivalency at the Community Learning Center, PKBM Kasih Ummi. Habsyi (2016) also explains that the educational cost must be accountable to pay the educational cost. The monitoring activities become the shared responsibility of both internal and external parties and the surrounding community.

Each PKBM had to submit the reports at the office of the Coordinator Area for the Educational Division which had to be checked by the Non-Formal Education supervisors. The practices had some interpreting differences between the technical guideline and the

reporting guideline between the PKBM management and the validators, the Non-Formal Education supervisors. This matter required improvement and revisions in preparing the reports that led to late submission to the Educational Department of the regency. These technical problems should be minimized by establishing excellent coordination and communication between the Educational Department of the Regency, the supervisors at the district level, and the PKBM management to discuss the technical guideline and problems in detail, starting from the planning, implementation, and reporting.

The benefits of *BOP Kesetaraan* could cover the operational promotion of the learning at the Community Learning Centers although the amount of the accommodation had not reached 100% to cover all operational costs. The impacts were significant, such as improving the learners' facilities to increase the number of learners annually. The facility provisions include providing modules, teaching materials, art materials, phone balance for online learning, and health protectors to prevent COVID-19 during the learning.

The well-being improvement of the tutors was also significantly different since the implementation of *the BOP* fund. The tutors received additional transport fees for some activities and they also had opportunities to improve their motivations and performances. Besides that, the competencies of the tutors were also improved due to the allocated funds for training, workshop, and IHT.

The objectives of providing *BOP* funds were to improve the educational services at an educational unit that promoted education equivalency. Before the existence of *BOP*, the Community Learning Centers or PKBMs promoted education equivalency independently. The operational cost was from the learners' donations with limited amounts. The donations could support the salary budget for the tutors but not for the teaching material provision. Thus, the evaluation test was not promoted adequately. After the existence of *BOP*, the learners and the educators obtained

significant benefits. Sutarto, (2010) explains the influence of financial adequacy for education equivalency promotion, such as Package C, is very low but financial support should be realized to support the learning process.

## CONCLUSION

The planning processes at the research sites, the three PKBMs in Semarang, included interpreting socialization results of the technical guideline, identifying the necessities by holding a coordination meeting for all community members of the education units, arranging the Education Unit Plan and Budget (RKAS) for each step of the budget allocation. The key to arranging the plan dealt with excellent communication among the policy executors and the human resources with excellent understanding and competence in the financial budgeting field for the education unit. An excellent plan could direct the achievement of the targeted objectives of the programs effectively and efficiently.

The success of implementing the *BOP* fund was correlated with the whole organization of the resources led by the person in charge of the leader of the program. The organization also included task distributions and clear responsibilities for all participating parties in the learning processes. The communication process and the organizational leadership for human resources became important matters in the educational units. The information delivery transparency for all promoting learning parties was important to manage the *BOP* funds. Thus, there should be no perception gaps internally within the PKBM organization or the Community Learning Center organization. The PKBM management could unite the visions and missions of all community members.

The allocated funds for each PKBM were varied based on the flexibility principles. Thus, they could manage the funds based on the needs of each educational unit. The operational costs for the learning were frequently hindered due to late funding

disbursement. This problem happened due to distributive procedure adjustment of the grant fund from the central government to the regional government, and to the educational until. The educational units had to prepare bailouts to promote the learning activities before the *BOP* fund disbursement.

The monitoring process of the *BOP* fund implementation for the PKBM was observable at the highest level, the Educational Department of the Regency and the Coordinator Area for the Educational Division of the Local District, and PKBM management toward the users of the *BOP Kesetaraan* funds. The purposes of the monitoring were to ensure the accountability of the financial management for each educational level. Thus, the implementation of *BOP Kesetaraan* would be responsible based on the predetermined plan and applied regulation (Arwildayanto, 2017).

The monitoring process required proportional time allotment, starting from the plan until the evaluation. Thus, the report submissions were frequently late because of some revisions.

The Community Learning Centers, PKBMs, experienced the benefits of the *BOP Kesetaraan* funds. One of them was professionalism to promote equivalency education program, improving the learning facility, improving the service for the learners, supporting the administrative costs, and improving the competence and wellbeing of the tutors. However, the improved quality of the learning required many supportive factors along with the funding system. The indicator of improved education quality did not only deal with the amount of the cost but also the leadership style of the principals, the school management, the educators' competencies, the availability of adequate facilities and infrastructures, and excellent learning management - starting from planning until the evaluation, and the learner motivation. With operational assistance for education, the community learning centers, PKBMs, could improve the quality of education based on the applied standard.

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