



# The Evaluation of School Operational Assistance (BOS) In Management Quality of Primary Education in Gugus Dewi Sartika

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### Abstract

The purpose of this study is to explain the planning and management of primary school BOS funds, in accordance with established regulations, in order to achieve national standards for school education and the government's goal of allocating BOS funds. An important factor in improving the quality of education is sufficient education funding. The implementation of 12-year compulsory education is expected to increase access through BOS funds by the community, as well as provide more benefits to people who do not receive educational services. This research is to understand and analyze the effectiveness of school operational assistance funds (BOS) in the quality management of elementary school education in the Gugus Dewi Sartika, Bergas District, Semarang Regency. This research uses qualitative research that aims to explain the phenomenon in depth through data collection. Therefore, in this study, the problem of data depth (quality) is emphasized more than the amount of data (quantity). This study uses a multi-case design where this research is used to understand the similarities and differences between several cases studied. There is a priority plan in the school activity budget plan (RKAS), using the BOS budget that has been analysed. The use of the BOS budget is planned, and in the implementation of the budget, the BOS budget is used as planned, and has also succeeded in achieving diverse results, the improvement of students, educators, and school achievements, and a well-organized school environment for improving the quality of basic education in the Gugus Dewi Sartika, Bergas district, Semarang Regency.

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## INTRODUCTION

Education is the activity of adults consciously, responsibly, and compulsorily towards the child, both of which influence each other so that the child can become an adult. It is hoped that through education they will be grown into qualified and responsible human beings who can survive in the future (Dermawan, 2016).

To achieve this goal, the state as the highest authority organizes a national education system that can better satisfy people's lives. National Education has a vision and mission in achieving the objectives of the 1945 Constitution of the Republic of Indonesia, namely the intellectual life of citizens. Then in Law Number 20 of 2003, the Law on the National Education System explains the implementation of education that can guarantee fair educational opportunities and improve the quality of education. In essence, the government seeks to issue a policy of free education services to every student from elementary to high school or vocational school which aims to improve the quality of education for those who lack basic education services (Sumarni, 2014).

The purpose of providing free education is to reduce the burden on society as parents of students. School financial management is one aspect of education management that specializes in obligations related to financial management by the principal. School financial management is not only related to the management of educational sources of funds used in the educational process, but also related to various problems (risks) of school funding that strive for organizational sustainability. Education funding is one of the instrumental input elements and is very important for the management of education in schools (Martono & Prihatin, 2021).

Better financial management is needed so that the educational process can run according to its objectives. Educational financial management places great importance on the importance of educational financial management in improving school curricula and carrying out teaching and learning activities for teachers and students (Pusvitasari & Sukur, 2020). In addition to the two things above, there is also an education budget that includes two parts, namely sources of funds, and income, followed by expenses. So, it can be concluded that an important factor in improving the quality of education is sufficient education funding.

The more effective the education system, fewer funds are needed to achieve educational goals. Therefore, as long as there is a budget

available productively, effectively, and efficiently, it can set relevant educational goals between educational needs and community development. The sources of funding for public schools in Indonesia are divided into two parts, namely: (a) salaries, school operating costs and facility maintenance, namely routine funds sourced from the government; (b) community funds from parents and various community/business donations. In the process of its development, the need for education funds is one of the quite complex problems that require effective and efficient management.

The implementation of 12-year compulsory education is expected to increase access through BOS funds by the community, as well as provide more benefits to people who do not receive educational services. According to Permendikbud Number 8 of 2020, BOS funds themselves are designed to support school operational costs and increase student access and the quality of the teaching and learning process. In a reasonable 12 years of quality, school operational assistance (BOS) is provided to schools to reduce the burden of education financing by the community.

Looking from the conditions between needs and expectations, between reality and hope, even in the corner of the school as a place of corruption, researchers are interested to understand and analyzing the effectiveness of school operational assistance funds (BOS) in the quality management of elementary school education in the Gugus Dewi Sartika, Bergas District, Semarang Regency. The purpose of this study is to explain the planning and management of elementary school BOS funds in the Gugus Dewi Sartika, Bergas District, Semarang Regency, in accordance with established regulations, in order to achieve national standards for school education and the government's goal of allocating BOS funds.

Gauthier (2019) in a study conducted in Thailand on free schools that have been running for fifteen years, assumed that the effective use of the method of direct transfer of free school funds requires a better management system to reduce resource leakage or inclusion errors associated with the ever-increasing number of poor students. It can also help raise residents' awareness of the eligibility and benefits of the program from free education. In addition, Munakib (2020) also recommends that the results of the evaluation product from the research that has been carried out are that the achievement of the results of the implementation of the BOS program activities can be maintained. For the implementation of the BOS program activities in the following year, the

achievement of activity results needs to be improved by taking into account the dynamics of madrasah needs and it is necessary to pursue important activities in order to improve the quality, service, and access to educational processes and outcomes in madrasahs.

From the journal, it can be seen that the evaluation of BOS funds or free school programs is still experiencing various problems, especially in the quality management of education. The research on evaluating the allocation of school operational assistance funds (BOS) in the quality management of elementary school education in the Gugus Dewi Sartika, Bergas District, Semarang Regency is very different from previous research.

## **METHOD**

This research uses qualitative research that aims to explain the phenomenon in depth through data collection. Therefore, in this study the problem of data depth (quality) is emphasized more than the amount of data (quantity). This study uses a multi-case design where this research is used to understand the similarities and differences between several cases studied. The reason why researchers use the multi-case research design is to allow researchers to find similarities and differences regarding the evaluation of BOS funds in education quality management in the Gugus Dewi Sartika.

The focus of this study is "The Effectiveness of School Operational Assistance Fund Allocation (BOS) in the management of elementary school education quality in the Gugus Dewi Sartika, Bergas District, Semarang Regency". In measuring the level of effectiveness, this study used the CIPP Stufflebeam (2017) evaluation model, which is context-based, input, process, and product. The reason why researchers use this theory is that overall it is in accordance with the researcher's research focus, namely the effectiveness of the allocation of BOS funds.

This research was conducted in two schools under the auspices of the Gugus Dewi Sartika, Bergas District, Semarang Regency, namely UPTD SPF SD Negeri Pagersari 01 as the main elementary school and UPTD SPF SD Negeri Munding as a school located on the border of the sub-district.

The data collection technique uses an interview technique, namely through direct question and answers with school residents (namely the principal, BOS treasurer, teachers and also the head of the school committee). In addition, with the research of documents, school documents can be viewed and checked. But before doing all that, the researcher made direct observations to complete the required data and find out the real situation of the study subjects.

Data analysis in this study leads to descriptive analysis or descriptive information analysis. Therefore, the data analysis technique uses descriptive qualitative analysis techniques and does not test hypotheses or relationships between variables. This qualitative descriptive analysis is used to answer the research questions that have been prepared in the previous chapter. In this study, an in-depth descriptive analysis only involved information and phenomena related to the Effectiveness of the Allocation of School Operational Assistance Funds (BOS) in the Quality Management of Elementary Schools in the Gugus Dewi Sartika, Bergas District, Semarang Regency, and systematically introduced a description of the relevant facts and data which refers to relevant matters.

## **RESULTS AND DISCUSSIONS**

Based on research on the Evaluation of School Operational Assistance Fund Allocation (BOS) in The Quality Management of Elementary Education in Gugus Dewi Sartika, Bergas District, Semarang Regency, in accordance with the research focus on the discussion on each focus of the problem through context, input and product components.

### **The Use of BOS Funds Based on Priority Needs Analysis**

According to Mulyatiningsih & Retnawati (2014) a contextual assessment was conducted to test whether the program's goals and priorities had been developed based on needs analysis. Based on the findings of the use of programs that use BOS funds to analyze priority needs identified by the principal, committee and

treasurer based on interviews and reviews of school activity budget plan (RKAS) documents at two elementary schools in the Gugus Dewi Sartika, Bergas District, Semarang Regency, it was found that before it became a priority program and the program was right on target, an analysis of the needs was carried out to optimally support the process of improving the implementation of education at school. By conducting an analysis of the program plan made, it affects the planned budget, achieves the goals, and brings the greatest benefit to the school.

The program implemented by the school aims to streamline the teaching and learning process and can affect the availability of the graduate component and school infrastructure which are covered in the eight National Education Standards (SNP). The program is run by schools and must meet eight funding criteria. This is an elaboration of the school's vision, mission, and goals. Priority programs made by schools, on the other hand, are special programs to achieve programs that are the pride of schools. With Fatthah's opinion (Akdon 2017) that this process will be better if it follows existing procedures, identifies activities that take place during the budget period, and notifies and prepares budgets in a format approved by the authorities.

The findings from SD Negeri Munding and SD Negeri Pagersari 01 were carried out in a process of meeting between several relevant educational components to determine the school program as a result of the program planned for next year. Based on the results of the study, it was found program priorities based on the needs analysis of the two schools, which became the focus of research, all of which made school programs that use information technology as a means of learning a school priority.

Prepare to prioritize the use of BOS funds to allow everyone involved in school management to work as a team to make new decisions for students, teachers and principals to develop program plans for the next year or so. Meetings with school committees to create a learning community as one of the strategies for

the success of the program to be implemented. This is supported by the opinion of Arikunto & Jabar (2014), where according to this opinion, assessment is a process of activity in which information about several jobs is collected and used to suggest appropriate alternatives in decision making.

Based on the results of the study, program priorities were found based on the analysis of the needs of the two schools, which became the focus of the research, all of which made school programs that use information technology as a means of learning a priority for schools. Based on the discussion to analyze the priority needs of two elementary schools in the Gugus Dewi Sartika, Bergas District, Semarang Regency, it was found that before it became a priority program and the program was right on target, an analysis of the needs was carried out to optimally support the process of improving the implementation of education in schools. This is in line with research that has been carried out by Herdiyani (2019) that the research she conducted at SD Negeri Girirejo 02 that in the preparation of the budget at the beginning of the fiscal year is always based on the priority scale of school needs and involves committees and teachers in its planning. This is also stated in the BOS guidelines, namely Permendikbud No. 6 Year 2021 where the use of BOS Funds must be based on a priority scale for school needs-oriented towards developing programs to improve the quality of learning for students.

#### **The use of BOS Funds in the context of Fulfilling National Education Standards**

The findings of the RKAS and BKU documents apart from interviews with principals, school committees, treasurers and teachers, where the use of BOS funds to meet the National Education Standards (SNP) in fulfilling the eight standards proven by school activity budget plan (RKAS), starting with a budget that meets the competency standards of graduates, content, processes, educators and education personnel, facilities and infrastructure, management, financing and assessment show that the use is planned and used properly. Based on the findings

of the school activity budget plan (RKAS) document review, the two schools have made the school activity budget plan (RKAS) document in accordance with the technical guidelines from the Minister of Education and Culture in the use of BOS funds. Based on the findings to validate the school activity budget plan (RKAS) documents of the two schools, the two schools have budgeted for educators and education staff to continue their professional development activities to improve the ability of educators and education personnel. Standard activities for the development of the ability of educators and education personnel affect the ability of educators and education personnel to perform tasks in schools.

Content standard activities support the implementation of the curriculum that has been set by the government. Schools need to support these activities by allocating a budget from the BOS funds, especially to fund the completion of curriculum tools and training related to the curriculum.

Schools need to support these activities by allocating a budget from the BOS funds, especially to fund the completion of curriculum tools and training related to the curriculum. Prepare a budget in a format that has been approved and used by a particular institution, as well as the RKAS budget that is created and compiled, if it identifies activities that are really needed, the budget for these activities will definitely be included in the RKAS. However, basically, the two primary schools that became the focus of the research had planned the budget and used the BOS fund budget in accordance with the provisions on the use of BOS funds based on the Permendikbud.

This is in line with the findings of Akdon, Kurniady, and Darmawan D (2015), which stated that the following budgeting procedures should be followed for better budgeting. The first is the identification of activities to be carried out during the budget period. Second, prepare a budget in a format that has been approved and used by certain institutions. Third, arranging budget proposals for approval from the authorities.

However, basically, the two primary schools which are the focus of the research have planned the budget and used the BOS fund budget in accordance with the provisions on the use of BOS funds based on the Minister of Education and Culture, whose use must be used for the following purposes: 1) School library development; 2) New student acceptance; 3) Learning activities and extracurricular; 4) Learning evaluation activities; 5) School management; 6) Professional development of teachers and educational staff; 7) Power and service subscription; 8) Maintenance of school facilities and infrastructure; 9) Payment of honorariums (teachers and education staff honorary); 10) Purchase/maintenance of learning multimedia equipment; 11) Other costs.

When every school follows the school activity budget plan (RKAS) preparation format described in the BOS Technical Guidelines of the Minister of Education and Culture, it can be ascertained that the preparation of the RKAS is correct. Based on the results of the quality audit of the Central Java's LPMP, SD Negeri Munding in 2020 has reached 79% in terms of quality audits and in 2021 it has reached 100% in the achievement of 8 SNPs. Meanwhile, at SD Negeri Pagersari 01 in 2020, this school has reached 99% and in 2021 it has decreased to 98% in the achievement of 8 SNPs. The decline in SD Negeri Pagersari 01 was based on the absence of funding for school operations other than BOS funds.

The implementation of the BOS fund program

The problem of delays in disbursing BOS funds can be overcome by the school by collaborating with third parties and obstacles due to price discrepancies in the field with the price standard set by the government are overcome by finding partners whose goods prices are in accordance with the price standards from the government. Cooperation between the principal and third parties in the implementation of all activity plans contained in the RKAS is the school's success in using BOS funds and helping to achieve the goals that have been set. According

to Akdon, Kurniady D.A. & Darmawan D. (2015), the Education Fund relates to the acquisition of funds received and the use of these funds to fund all established educational programs. Activities carried out by schools to overcome the problem of delays in disbursing BOS funds are collaborating with third parties, especially in supporting non-physical activities and the learning process, conducting semester exams, capital expenditures for school ATK, etc. In line with the opinion of Mulyatiningsih & Rahmawati (2014), process evaluation aims to identify or predict failures in program implementation. In this case, the school identifies the obstacles that occur and at the same time overcomes the obstacles that occur so that the learning process and school activities programmed in the RKAS can be carried out properly. Based on the discussion above, the activities carried out by schools to overcome the problem of delays in disbursing BOS funds are collaborating with third parties, especially in supporting non-physical activities and the learning process, conducting semester exams, capital expenditures for school ATK, etc. This is in line with the results of research from Karnila (2021) where the efforts made by schools in dealing with obstacles that occur in the operation of BOS funds are to maximize funds for the most important needs such as procurement of student textbooks, purchase of office stationery, and teacher salaries.

### **Elementary Education Quality Management Products**

Utilization of BOS funds in order to improve the quality of education in 2 elementary schools in the Dewi Sartika Cluster, Bergas District through the BOS fund program through interviews that have been conducted with school principals, school committees, treasurers and teachers as well as reviewing the RKAS document which is the budget plan for BOS funds and also BKU which is a record of financial reports in coaching activities for educators and education personnel as well as student activities such as fostering extracurricular activities, participating in various competitions activities

and the results of field observations of trophies, maintenance activities, fulfillment of facilities and infrastructure in elementary schools in the Gugus Dewi Sartika, Bergas sub-district. BOS funds have been planned and used to improve the quality of education as evidenced through:

### **Aspects of National Exam Results**

Obtaining sufficient school exam scores, although there are some subjects whose values have decreased when viewed in terms of the highest score and average score. On the admissions side of new students, the majority of elementary school graduates in the Gugus Dewi Sartika were accepted in public junior high schools in the Bergas sub-district. This shows that the use of BOS funds by schools can improve the quality of education in the aspect of school exam scores.

### **Performance Aspects of Educators and Education Personnel**

The achievements of elementary school teachers in the Gugus Dewi Sartika include winning the competition in making school logos and getting fifth place in the competition for outstanding school principals at the district level. This shows that activities funded by BOS can improve the quality of education which can be a very good motivation for students.

### **Student achievement aspects**

Based on the results of interviews and a study of student achievement documents in the form of certificates and results of field observations of the trophies achieved by elementary students in the Gugus Dewi Sartika both at the sub-district and district levels, the achievements obtained by both schools are mostly in terms of sports. This proves that many achievements achieved by students cannot be separated from the use of BOS funds in the form of financing activities in the implementation of extracurricular activities, financing student self-development and financing other supporting infrastructure in improving the quality of education from the aspect of student achievement. This proves that the number of

achievements achieved by students cannot be separated from the use of BOS funds in the form of financing activities in the implementation of extracurricular activities, financing for student self-development and financing other supporting infrastructure in improving the quality of education from the aspect of student achievement.

### **School Achievement Aspects**

Based on the analysis of priority program activities planned by the school with stakeholders contained in the RKAS by utilizing BOS funds, school achievements will be easily achieved. Based on the results of interviews with school principals, school committees and treasurers as well as a review of RKAS documents and reports on the use of BOS funds in the BKU, it shows that in good use of BOS funds used in school environmental management activities in the form of greening the school environment, purchasing sanitation infrastructure and manage the school environment properly, can result in school achievement.

### **HR Quality Improvement**

Aspect Improving the quality of schools is inseparable without the implementation of activities to improve the quality of human resources, therefore the implementation of the quality of human resources needs to be carried out. Based on the results of interviews with school principals, school committees, treasurers, teachers and students, reviewing the RKAS and BKU documents at SD Negeri Munding and SD Negeri Pagersari 01 have used BOS funds in improving the quality of human resources. This is reflected in the resources allocated and used by schools to improve the quality of education. In other words, to design extracurricular activities to include teachers in KKG activities, teacher professional development, maximize internet use, maximize teaching and learning processes, conduct tutoring, include school principals in KKKS, carry out various extracurricular activities, participate in competitions for student, educators as well as school achievement.

Aspects of Non-HR Quality Improvement

Schools should also plan the use of BOS funds for non-HR activities, because improving the quality of non-HR also plays an important role in improving the quality of education. This activity is in the form of structuring a beautiful and neat school environment as well as building harmonious relationships between school members in order to create a positive performance environment. BOS funds are used by schools for the procurement of school facilities and infrastructure, building renovations, procurement of facilities and infrastructure for educational and learning activities, sports facilities, school gardens, repair of student desks and other facilities. All of these activities are quality improvement activities in addition to human resources. Activities to improve the quality of non-human resources have a tremendous impact on the achievement of improving human quality, which can improve the quality of education.

The discussion above is in line with research conducted by Nur Indah (2016) where the use of BOS funds has a major impact on improving the quality of PAI learning at SDN Kanipang 185 Lembang District, Pinrang Regency

### **CONCLUSION**

Based on the data above, it can be concluded that there is a priority plan in the school activity budget plan (RKAS), using the BOS budget that has been analyzed. The use of the BOS budget is planned, and in the implementation of the budget, the BOS budget is used as planned, and has also succeeded in achieving diverse results, the improvement of students, educators and school achievements, and a well-organized school environment for improving the quality of basic education in the Gugus Dewi Sartika, Bergas district, Semarang Regency.

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