

IMPLEMENTASI BANTUAN OPERASIONAL SEKOLAH

THE IMPLEMENTATION OF SCHOOL OPERATIONAL ASSISTANCE

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ABSTRACT

The government has made various efforts to increase school participation rates such as through the provision of School Operational Assistance (BOS) which has been operating since 2005. However, in 2019 it was noted that many of the population of Suruh Tembawang Village were illiterate and did not graduate from Elementary School. Therefore, this study was conducted to describe the implementation of the BOS in two schools in Suruh Tembawang Village. This research used the descriptive method with a qualitative approach. The results showed that part of the BOS funds in the schools of Suruh Tembawang have been used in accordance with the provisions stipulated in Permendikbud Number 1 of 2018. However expenditure of the BOS funds on infrastructure and maintenance had not been properly observed. In terms of teaching staffs and administrations, many teachers, including the schools principals were often unavailable on site. The community members interviewed expressed their disappointment in the implementation of the BOS funds, particularly on how the school administration used the funds for the operation of the schools. This was the result of a lack of community engagement, a lack of supervision, and a lack of transparency. In order to maximize the use of BOS funds in both schools, the schools must involve the school committee and its members, village officials, parents of students in planning, budgeting and managing the BOS funds.

Keywords : Implementation, School Operational Assistance (BOS), School Participation, Border.

ABSTRAK

Pemerintah telah melakukan berbagai upaya untuk meningkatkan angka partisipasi sekolah melalui pemberian Bantuan Operasional Sekolah (BOS) yang mulai diberikan pada tahun 2005. Namun pada tahun 2019 masih tercatat bahwa sebagian besar penduduk desa Suruh Tembawang adalah buta huruf dan tidak tamat SD. Penelitian ini dilakukan untuk mendiskripsikan tentang realisasi BOS di sekolah-sekolah di desa Suruh Tembawang. Studi ini menggunakan metode penelitian deskriptif dengan pendekatan kualitatif. Hasil Penelitian menunjukkan bahwa pada prakteknya sebagian dana BOS telah terserap sesuai dengan ketentuan yang tertera pada Permendikbud No 1 tahun 2018 yaitu untuk pembelian buku paket sekolah, pembayaran guru honorer, pelatihan guru-gurau, pembelian spidol, penghapus, komputer, printer, genset dan pembayaran kertas ulangan serta keperluan administrasi sekolah. Di sisi lain penyerapan dana BOS pada aspek pemeliharaan sarana dan prasarana sekolah belum maksimal yang terlihat dari ditemukannya papan tulis yang pecah, kondisi kursi siswa yang kurang memadai, Toilet siswa tidak berfungsi lagi serta plafon beberapa ruangan sekolah yang rusak dan bocor, pintu masuk ruangan guru yang pecah. Alokasi lain yang belum terpenuhi adalah ketersediaan literatur yang masih terbatas, komputer atau laptop jumlahnya sangat sedikit bahkan tidak dapat difungsikan oleh guru dan siswa akibat keterbatasan jangkauan daya listrik di desa Suruh Tembawang. Mayoritas

masyarakat memandang perealisasi BOS masih belum efektif. Hal ini disebabkan oleh kurangnya sosialisasi, lemahnya pengawasan, ketidaktransparansian dalam pengelolaan BOS. Untuk memaksimalkan pemanfaatan dana BOS pada kedua sekolah tersebut, diharapkan kepada pihak sekolah untuk melibatkan komite sekolah dan anggotanya, aparat desa, orang tua siswa dalam perencanaan, penganggaran dan pengelolaan dana BOS.

Kata kunci: Bantuan Operasional Sekolah, Implementasi, Partisipasi Sekolah, Perbatasan

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INTRODUCTION

School Operational Assistance (BOS) is a funding programme designed to increase school retention, particularly in less advantaged schools by providing funding for non-personnel operational costs for basic education units such as implementing compulsory education programs (Fitri, 2014, Fathullah, 2018, Sulistyowati & Darno, 2019, Sulfiati, 2010).

In general, the presence of the BOS is expected to be able to increase school participation rates (Fitri, 2014, Sulistyowati & Darno, 2019, Sulfiati, 2010). At the beginning of the BOS program in 2005, it was targeted to complete 9-year compulsory education. Indicators of success in completing 9-year compulsory education (Junior High School/equivalent) are seen from the Gross Participation Rate (GER)/APK. According to the Ministry of National Education report in 2010, the BOS contributed to the achievement of a 98.11% APK for Junior High School. In addition to being able to increase the APK for Junior High Schools, the BOS program has also succeeded in increasing School Participation Rates (APS). Based on information obtained from the media, namely ANTARANEWS (2018) and Central Bureau of Statistics (2020), it has been recorded that School Participation Rates (APS) from Elementary to Tertiary level had increased nationally. The

Achievement of APKs in Junior High Schools has encouraged the expansion of the BOS program up to the level of Senior High School (SLTA). The BOS program was first given to High School students in mid-2012 in the hope of increasing the APK in High School.

Based on the Satu Data of West Kalimantan, in February 2019 the Indonesian Gross Enrollment Rate (APK) in the Senior High School (SLTA) in 2015 was at 78.02% and in 2017 experienced an increase of 82.84%. Meanwhile, the APK of West Kalimantan Province in 2015 was 81.88% and stood at 82.48 % in 2017. This means that literacy rates in West Kalimantan, in general, are higher than national average especially in 2015. However, when we examined districts/city individually in the province of West Kalimantan, we found that Sanggau Regency had a low APK in 2015, which was only 51.57%. Although this figure increased steadily to 52.06 %, however this percentage was still the lowest in West Kalimantan. For more details, it is presented in the table below.

Table 1. Gross Enrollment Rate(GER/APK) in West - Kalimantan, Indonesia In 2015 and 2017.

Area Coverage	Gross Enrollment Rate (APK) in the Senior High School (SLTA)
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	2015	2017
Indonesia	78.02 %	82.84 %
West Kalimantan Province	81.88 %	82.48 %
Sanggau District (Border area)	51.57 %	52.06

Data Sources : Satu Data of West Kalimantan, in February 2019; Profil Perkembangan Kependudukan provinsi Kalimantan Barat tahun 2017. It was suggested that one of the causes of the low GER in Sanggau Regency was due to the geographical condition of Sanggau Regency, which is isolated from infrastructure development and social services, particularly those located in border areas. Entikong Subdistrict is one of the 15 sub-districts in Sanggau District and it is located at the forefront of Sanggau District which borders directly with the State of Sarawak, East Malaysia (Profile of Entikong District, 2012). One of the districts of Entikong which is underdeveloped is the isolated village of Suruh Tembawang.

A crucial social problem experienced by residents of Suruh Tembawang Village is the low level of education that is completed, compounded by the isolated location of the village. Suruh Tembawang Village is one of the 10 villages located on the border with relatively isolated conditions. These conditions affect the low school participation. Based on the profile of Suruh Tembawang Village in 2019, a large percentage of the population of Suruh Tembawang Village were illiterate, amounting to 1097 or 35.4% and 25% not completing Elementary School.

The BOS funds have been allocated to schools in Suruh Tembawang Village since 2005. However, until recently the data indicates that the school attendance and the school participation rates in Suruh Tembawang village are still very poor. This is one of the main reasons for us, to conduct this study in detail. We wanted to find out how the BOS funds were

implemented and what issues still concerned the local community.

MATERIAL AND METHODS

State of the Art

There are numbers of previous studies that have been carried out in relation to BOS programs and their implementation in Indonesia (Regina, et.al, 2014, Natasha, et.al, 2015, Mayasari, 2012, Winastuti, et.al, 2011), however there has been no specific research into the implementation of BOS in border areas, especially in the West Kalimantan region, more precisely in the village of Suruh Tembawang, Entikong sub-district, Sanggau district and surrounding areas. Therefore, this study was conducted in order to fill the gap and to contribute ideas for improving the planning, implementation, and utilization of BOS in the future to make it more effective and efficient.

According to Regina (2014), in "Implementasi Kebijakan Bantuan Operasional Sekolah di Kota Malang (Studi di Dinas Pendidikan Kota Malang)", there were various problems with BOS implementation in the city of Malang, namely the lack of BOS funds received by several schools, the school's lack of timely reporting on the use of BOS funds, the lack of ability of teachers who became treasurers or managers of BOS funds, and the lack of clarity of information received by the community regarding BOS programs.

Natasha (2015), in her study "Implementasi Program Bantuan Operasional Sekolah (BOS) di SMP Negeri 2 Semarang" found that the implementation of the School Operational Assistance (BOS) in SMP 2 Semarang was not optimal and was rife with problems.

Mayasari (2012), in her thesis "Implementasi Manajemen Bantuan Biaya

Operasional Sekolah (BOS) di SD Negeri 060820 Kecamatan Medan Kota” found several obstacles such as ineffective communication, different perceptions on how to use BOS funds and problems relating to the distributing BOS funds.

Factors that determine the success and failure of the implementation of the BOS program There are several factors that determine the success of the implementation and distribution of School Operational Assistance (BOS) funds: input variables such as facilities, infrastructure, information media, and organization; process variables such as the selection and allocation of funds, MONEV, implementation administration, financial administration and workshops; and the output variables of fund distribution and fund utilization. There are also factors that contribute to the failure of the implementation of the School Operational Assistance (BOS) distribution activities, specifically a lack of: input variables, instructions, human resources, information media, facilities and infrastructure (Jaya, 2007).

Winastuti (2011) described several factors that both support and hinder the implementation of BOS such as unfavorable socialization, lack of resources and a lack of competence to handle the policy. Meanwhile, Danilwan (2009) suggests that the causes of the effective and ineffective implementation of BOS were due to the quality of the socialization of training, resources, facilities, infrastructure, financial administration and the distribution of funds.

Methods

We sought qualitative research methods that would be useful in expanding and extending the insights available from the participants in the field. To better understand the issues at hand, we employed the focus group discussion (FGD) techniques and in-depth interviews where we noted down and recorded the

information during the discussion and interviews which took approximately 1-2 hours using a mix of open and closed questions.. Using our local contact, we recruited 10 participants including the village head of Suruh Tembawang, two school principals, a member of the school committee and 6 parents who received the BOS funding. Focus group discussion enables us to gain an in-depth understanding of social issues. The method aims to obtain data from a purposely selected group of individuals rather than from a statistically representative sample of a broader population (Nyumba, et. al, 2017, Birt, et.al, 2016, Charmaz, 2006). Focus groups are used for generating information on collective views, and the meanings that lie behind those views. They are also useful in generating a rich understanding of participants' experiences and beliefs (Mishra, 2016).

The selection of participants was carried out by purposive sampling. We chose this for several reasons. The first reason is the informants who were selected as the sources of information were the right people and able to provide accurate information about the implementation of BOS in schools in Suruh Tembawang village. The second reason is that not all villagers and teachers know and are involved in BOS management. Therefore, researchers restricted the criteria of the informants very carefully. Furthermore, direct observations were made of two schools in the village of Suruh Tembawang in order to evaluate their implementation of the BOS funds. These schools were selected because there were both problems related to the use of BOS funds and the higher than normal school dropout rate. This criteria was thoroughly communicated to our local contact prior to our arrival and the FGD session. She then contacted all the potential informants, including the parents of children who received the BOS funding. For 6 parents, we made sure that the

number between men and women was equal.

The FGD session was run for approximately 2 hours, where the researchers played a role of moderators. We prepared an outline, a list of relevant questions to ensure that all topics of interest were covered. We introduced topics for discussion and helped the group to participate in a lively and natural discussion amongst them. We took turns in doing this task.

It is not uncommon for participants in focus group and discussion groups to have different thoughts on the same subject (Mishra, 2016). Two school principals and a member of school committee (who was a teacher at the local elementary school) spoke positively about the implementation of the BOS funding in the village. They dismissed issues raised by the concerned parents. On the other hand, the village leader and the parents were very critical about how the funds were used, the lack of transparency and the poor coordination between the schools and the parents. At times, during the discussion, the atmosphere became quite heated. We also noted that the women in the group tend to be quieter than the men who dominated the conversation.

The next day, we conducted in-depth interviews with 6 parents who attended the FGD session the night before. The interviews took approximately 1,5 hours for each participants. Those who felt that they were unable to speak freely during the FGD due to varied reasons took this chance to speak their minds. Particularly, female participants were more open during the private interview session as they felt less intimidated by the presence of men. This was one of the many reasons why we decided to have the in-depth interviews after FGD.

By using a qualitative research we adopted a research design and method that would be faithful to the subjective experiences of our participants and free

from the constraints of positivistic inquiry and at the same time be coherent, orderly, and systematic in the way that would stand up for public inquiry. Our aim is to provide a more complete and less distorting view, that is, a “truer or less false image” (see Letherby, 2003, p.97). We chose to employ qualitative methods that allowed insights into the nature of a person’s experiences, and to locate these experiences in the broader social and cultural contexts in which people lived (see de Vaus, 2002, p.5; see Strauss and Corbin, 1990, p.19, Daher, et.al, 2017, Hammarberg, Kirkman & de Lacey, 2016).

A qualitative approach also provided us greater flexibility for example to adapt our research questions, as we learned more about our site and respondents during the process (Saunders and Kingstone, 2018, Phillippi and Lauderdale, 2018, Forero, et.al, 2018). The results of in-depth interviews, FGD and observations were analyzed descriptively with a qualitative approach.

RESULTS AND DISCUSSION

Implementation of School Operational Assistance (BOS) in Suruh Tembawang Village

Officially, the definition of an implementation is a program or policy designed to achieve its objectives (Khan, 2016). Van Meter and Van Horn (in Winarno, 2008: 146-147) defines the implementation of public policy as actions in previous decisions. These actions include efforts to change decisions into operational actions within a certain period of time as well as in order to continue efforts to achieve major and minor changes determined by public organizations directed to achieve the expected goals.

School Operational Assistance is one of the public policies that has been formed by the Indonesian government to help

reduce school dropout rates or increase school participation rates to a higher level. BOS can only be successful if the implementation is carried out correctly (Hariswati, 2015, Sulistyaningrum, 2016). Grindle (in Subarsono, 2011: 93) states that there are two variables that determine the successful implementation of a policy: the content of the policy and the implementation environment (context of implementation). These variables include the extent of the interests of the target group which contained in the contents of the policy, the type of benefits received by the target group, the extent of the desired change of a policy, whether the location of a program is appropriate, whether a policy has mentioned the implementor in detail, and whether a program is supported by adequate resources.

In addition, distribution mechanism of BOS is also has an important role in implementation process. Based on information obtained in the field from some informants, the mechanism of distribution of BOS at schools in Suruh Tembawang Village is as follows.

Gambar 1. The mechanism of distribution of BOS.



According to the teachers invited at the FGD, the distribution of BOS funds in schools in Suruh Tembawang has been accordance with the policies made by the government.

“So far, the mechanism for distributing BOS in elementary and junior high schools in Suruh Tembawang village is still referring to the scheme made by the government and there are no problems” (the teachers at

primary and Junior High Schools in Suruh Tembawang village).

The implementation of BOS in Indonesia as well as at the border school in the village of Suruh Tembawang, Entikong Subdistrict, Sanggau Regency, is still debated in various communities and governments forum (Hariswati, 2015). The following is a detailed discussion and explanation related to the implementation of BOS in Indonesia, especially in schools in the village of Suruh Tembawang.

The implementation of BOS began in July 2005, subsequently supported by Permendikbud No.1 Year 2018, with the aim of subsidizing the cost of education for students who cannot afford to continue to participate in continuing education to a higher level. The policy states that the amount given to schools is as follows: Elementary Schools receive Rp. 800,000.00 (eight hundred thousand rupiah) per student per year; Junior High Schools receive Rp1,000,000.00 (one million rupiahs) per student per year; Senior High Schools receive Rp1, 400,000.00 (one million four hundred thousand rupiahs) per student per year; Special-Need Schools (SDLB/SMPLB/SMALB/SLB) receive Rp. 2,000,000.00 (two million rupiah) per student per year.

The BOS funds are calculated each calendar year Elementary Schools funds are distributed every three months; January-March, April-June, July-September, and October-December. For Junior and Senior High Schools, funds are distributed twice a year. For all schools in remote areas have BOS funds distributed every six months. Remote areas are defined by the Minister of Finance with advice from the Minister of Education and Culture.

The following is the defined list of BOS expenditures: Purchasing or photocopying new and replacement textbooks; Funding student admissions, registration fees, duplicating forms, admission registrations/ re-registrations

administration, making school banners, and other directly related activities (photocopying, catering for committee members, and overtime payments); Funding for student activities, PAKEM, contextual learning, enrichment learning, exam preparation, sports/arts equipment and supplies, youth scientific work, Scouts, Youth Red Cross, School Health Enterprises (UKS), additional teaching hours outside lesson hours, student/teacher travel and accommodation costs, and activity, registration fees. Funding for testing, general tests, school exams, student learning outcome reports, photocopying, marking fees and the preparation of student report cards. Purchasing consumable materials such as notebooks, chalks, pencils, markers, paper, practical materials, textbooks, reference books, newspaper/magazine subscriptions, catering, and the maintenance of office equipment. Financing utilities; electricity, water, telephone, and internet. In schools that do not have electricity this will include buying and maintaining generators. Funding for building maintenance: structures, fittings, and fixtures. Payment of a monthly honorarium for honorary teachers and honorary staff members. For Elementary Schools, it is permissible to pay employee fees to assist in the administration of BOS.

9. Teacher professional development such as training, KKG / MGMP and KKKS / MKKS. Schools that have received KKG / MGMP development block grants or similar in the same financial year are not allowed to use BOS funds for the same purpose.

Assistance with transportation costs for under-privileged students, uniforms, and school supplies for those receiving Under-privileged Student Assistance. This may take the form of a school inventory item such as a bicycle or a crossing boat;

Financing of BOS management such as office stationery (ATK including printer ink, CDs and flash disks), copying,

correspondence, payment for treasurers to prepare BOS reports and transportation costs in order to collect BOS funds at the Bank/PT Pos.

Purchasing computers (desktop/work stations) and printers for student learning activities, each with a maximum of one unit per year.

If all of the components, 1 to 12 above have met funding from BOS and there are still remaining funds then the remaining BOS funds can be used to purchase teaching aids (learning media, typewriters, UKS equipment, and school furniture).

Permendikbud No. 1 of 2018 technical guidelines for School Operational Assistance mandates that the use of the BOS is only for education purposes and that the BOS management must include teacher boards and school committees. Eight Elementary Schools and one Junior High School in Suruh Tembawang village have been receiving the BOS funding since 2005. The Senior High School (SMA) has not yet been built.

Permendikbud No. 1 of 2018 operational guidelines for the BOS states that payment should be made every quarter, January-March, April-June, July-September, and October-December. One of the challenges facing schools in the village of Suruh Tembawang is their remote location. Due to the relatively inadequate means of transportation that connects the village to the sub-district capital, the BOS payments are only made twice a year, January-June and July-December. Based on information received from both Elementary and Junior High School principals, the amount of BOS received has been in accordance with the provisions contained in Permendikbud No. 1 of 2018.

The teacher board and school committee of Suruh Tembawang Village advised that the main use of their BOS funds in SD and SMP Suruh Tembawang Village was to finance several new student admission

activities, procure literature/textbooks, honorarium for teachers, operational funding for various forms of training activities, teacher transport, purchase of stationery, photocopying of student tests and assignments and the purchase of computers and printers. Expenditures on these items followed the guidelines laid out in the School Based Management. According to the Junior High School principle the BOS funds have also been used for non-academic activities such as funding the operation of PORSENI (Sport and Arts Competitions), as well as improvement of school infrastructure.

However, a site inspection by the researchers showed that the physical condition of school infrastructure in the Village of Suruh Tembawang is far from adequate. This is evidenced by the discovery of several rooms in SMP Negeri 2 Entikong and SDN 5 Suruh Tembawang that are no longer functional including student toilets, holes in the wall at the entrance of the principals' office, broken chalkboards, dirty and broken chairs and desks, and a damaged ceiling.

The principal of Junior high school said that "kenyaman belajar cukup terganggu dengan kondisi yang kurang memadai, meskipun saat ini terus dilakukan perbaikan secara bertahap. Namun kondisinya masih memerlukan perbaikan yang cukup serius"

It means that, the damage to the buildings and furniture, the library is extremely limited and those computers that work are small in number and mostly unserviceable due to the poor and unreliable electricity supply. The state of school facilities and infrastructure contributes to the effectiveness of the teaching and learning process. This situation clearly indicates a serious problem in the spending of BOS funds in Elementary school (SDN No.5 Suruh Tembawang and Junior High Schools (SMPN 02 Entikong) in Suruh Tembawang village.

Based on the previous discussion, it can be concluded that the cause of ineffective implementation of BOS is due to the lack of professionalism by, and a lack of implementation resources for both the teachers and the school board in the village of Suruh Tembawang. In other words, the implementing resources are affected by a lack of skills in planning and utilizing BOS for school needs in accordance with the regulations that have been set out.

Community opinions on the implementation of the BOS in Suruh Tembawang Village

The BOS program has certainly become the focus and attention of various parties, especially the user community and education observers. In this section, the author details the implementation of BOS in schools in the village of Suruh Tembawang based on the perception or opinion of the local community. The community has various perceptions about this program, starting from the funding sources, legal policies, implementation in the field, to the monitoring and evaluation stages.

The diversity of community opinions regarding the BOS program is important to research. The BOS program was created as an instrument of equal distribution of education for all levels of society, especially for disadvantaged groups. BOS provides various types of funding that are directly and indirectly intended to ease the burden of education funding that must be issued by parents/guardians. Without this program, disadvantaged children might be forced to drop out of school due to a lack of funds. In addition, the long-term goals of the BOS program are to increase the participation of Indonesian children in the 12-year compulsory education program (Perdana, 2016, Regina, 2015).

The BOS funds are received directly by the school and are managed in conjunction with the teacher board and school committee, consisting of representatives of parents of active students, community leaders, and education experts. This management structure empowers schools by giving greater authority/autonomy, freedom, and flexibility to determine and manage school resources, and encourage the participation of students and community members to be directly involved in the process of improving the quality of education.

The school committee and the school administer the BOS funds in accordance with the government regulations in relation to transparency and accountability. The results of the agreement between these three elements (the school management team, the teacher board, and the school committee) must be written down and signed by the meeting participants.

The research undertaken in Suruh Tembawang village, Entikong sub-district, Sanggau district, as well as Focus Group Discussions with schools, community leaders, along with in-depth interviews with community members/parents, all showed that transparency and cooperation between the three elements of BOS fund management were far from ideal. Community members interviewed stated that there were many irregularities in the management of BOS funds in Elementary and Junior High Schools in Suruh Tembawang village. Some parents of students said that they had never been invited to a meeting on the BOS fund management issues. They felt that there was no transparency in the use of the BOS funds. For example, when the Junior High School bought computer equipment using the BOS funds, the parents of the students were not consulted or involved in any purchasing process and only found out during the Focus Group Discussion held by the research team. The lack of

transparency and cooperation between the schools, school committees, and parents of students, resulted in misallocation of funds.

Public suspicion about the misuse of the BOS funds in Elementary and Junior High Schools in the village of Suruh Tembawang is understandable. The lack of transparency and a lack of cooperation in decision-making is only one of the indicators. Some members of the community disapproved of the elected head of the School Committee being the husband of a teacher at Suruh Tembawang Junior High School. Community members are worried that there will be a conflict of interest in the overseeing of the use of the BOS funds. According to the parents of students, the head of the school committee should be chosen by the parents and teachers. The representatives from the schools who attended the FGD session did not comment. Community members also openly complained about school facilities and infrastructure which are far from adequate despite 14 years of BOS funding.

Complaints raised by the community include, the poor condition of teaching and learning equipments, such as blackboards and student benches, and the condition of school buildings many of which are of a poor quality. During the in-depth interviews, parents particularly pointed out the high level of absence of many teachers, including the school principals. Many of the teachers and the two school principals often did not attend the classrooms or were not available in their offices. At times, they were away for weeks, which certainly affected the students' attendance rates and the quality of lessons they received. The teachers' absence had in many ways affected the students' progress and their willingness to study. The poor attendance of teachers also affected students' ability to pass the National Exam. Many students then decided not to come to school altogether. It is important to note that the teachers

and the principals received partial funds from the BOS program.

Based on the results of interviews and FGD, the research team decided to conduct direct observations of the Junior High School and the elementary school buildings in the village. What we saw was in accordance with the report provided by community members rather than what was reported by the school administration. The school buildings have not been not maintained. The walls were dirty and in many places perforated and cracked. Both the roof and the ceilings had suffered considerable damage. Many of the glass windows were broken. When we examined the rooms, we found chalkboards and benches in unfit conditions. Considering that the school has received the BOS funds from the government every year for 14 years, the condition was indeed alarming and raised questions for the research team. Those community members interviewed stated that they had reported cases of potential misuse of the BOS funds to the relevant agencies in Entikong. Unfortunately, until the time of the FGDs and interviews, they have not received a response from the parties concerned.

Transparency and cooperation between the three pillars (Schools, School Committees, and the Parents of students) of the BOS program are central to the success of the BOS program. Without transparency and cooperation there is the potential for misuse of funds and an increased potential for failure. The 2020 budget for the BOS program is 54,31 trillion across 271,000 schools. This represents a 9% increase compared to the APBN expenditure on BOS in 2019 and this is expected to improve the quality of teaching and learning in Elementary Schools and public and private Junior High Schools as well as increasing school participation rates up to 12 years of study. Unfortunately in some schools the BOS funding has been poorly managed and targets have not been met. This is a

problem that is present in the case of the use and distribution of the BOS funds in the village of Suruh Tembawang.

School committees, who are supposed to be representatives of students' parents and community members do not appear to perform their roles efficiently. Most of the decisions taken by the school regarding the use of the BOS funds were not communicated well. For example, community members who attended the FGD forum and those we interviewed later, said that they did not know about the purchase of computer equipment by the schools. Information about this purchase had not been communicated beforehand to students' parents. During the FGD, many community members were surprised to learn that the the Junior High School already had several computer units, *"Honestly, we never knew about the absorption and use and purchase of all school equipment by the school which is sourced from BOS funds" (the parents of the students who received BOS).*

They explained that the majority of the parents disagreed with how the schools managed BOS funding, *"Almost all of the school committee and parents strongly disagree with the way the school manages the BOS funds on its own without actively involving us. The point is, we want to be involved so that we know and can help make budget absorption more efficient. (the parents of the students who received BOS).*

During the FGD forum and interviews, it became apparent that most of the community members present did not understand the guidelines for allocating the BOS funds, spending BOS funds, or their rights as students' parents, nor could they differentiate between the rights of schools, students, and communities. Some also said they were confused about the difference between the BOS funding and KIP (Kartu Indonesia Pintar). All these have led to conflict and misunderstanding between the various parties. Parents of students and the community members of

Suruh Tembawang feel that this lack of transparency and communication is a deliberate act by the school. This suspicion has negative impact on both the relationship between schools and parents, as well as on the success of the BOS funding program.

In addition to the lack of transparency and communication, oversight is an important factor in the management of this program. Oversight can be interpreted as management being accountable for the delivery of a program to a budget and a timetable. Through oversight, the government and the local community have visibility into the management of the BOS program and management can take the necessary steps to improve the performance of the programs. If there is poor oversight, there are few ways to correct mismanagement of the BOS fund. All this is done so that the program's goals and targets can be achieved properly.

In the village of Suruh Tembawang, there was ineffective supervision of the use of the BOS fund. According to the interviews, supervision tasks were not carried out correctly by the local Education Office, officials rarely visited the village to oversee BOS funding, and a report submitted by members of community regarding irregularities in the BOS funds was not responded to. Officials usually only stop at Entikong sub-district and receive written reports about the use of BOS funds from the schools. Roads may be impassable during the rainy season necessitating travel by river which takes much longer, which means that the supervision which should have been carried out at both the beginning and the end of the activity, was only provided at the end in the form of indirect supervision and written reports. Despite this, the lack of response from the local education office has made community members skeptical about the BOS program.

CONCLUSION

Based on the research, the following conclusion can be made: The BOS policy itself is comprehensive and covers all the interests, rights and obligations of the recipient, explaining in detail the terms and procedures for receiving BOS as well as the amount received by students. However, our findings in the field are that there are still serious problems related to the absorption and utilization of BOS due to BOS implementors who lack the skills and experience to implement the program professionally and in a coordinated and transparent way.

The distribution of BOS in Elementary and Junior High Schools in the village of Suruh Tembawang since 2005 has been relatively efficient and transparent. However, there have been problems with the lack of accountability and supervision. Based on the interviews, the community members stated that use of BOS funds was ineffective.

There are three main factors contributing to program's shortcomings. Firstly, there was a lack of oversight which meant that the school BOS management team did not adequately understand the proper use of the BOS funds. Secondly was a lack of professionalism and the third factor is lack of transparency.

Based on the findings there are a number of recommendations that we offer in an effort to address these issues, namely as follows: that the government needs to increase the training of school teachers and administrators regarding planning and budgeting to help them to deliver projects on time and on budget; we recommend that schools involve school committees and their members, village officials, local communities (students' parents) in the planning, budgeting and managing the BOS funds; we also recommend an increase in transparency in the carrying out of the planning, budgeting and spending of the BOS fund and an improvement in

reporting; the Education Office and/or related agencies should respond more quickly when notified of potential irregularities in the use of the BOS funds and provide clear and appropriate solutions; the community, particularly the parents and the village chief, should be more actively involved in the supervision and control of the application of BOS funding and that they should be more proactive in the reporting of any abuse and misuse of funding. It is also highly recommended that the head of school committee be chosen by the members of school committee through a democratic and transparent mechanism.

In brief, the output of this research will give a positive contribution to the development of public policy and education management.

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