EFFECTIVENESS OF SCHOOL OPERATIONAL ASSISTANCE (BOS) MANAGEMENT IN MTS ALKHAIRAAT GORONTALO CITY

Rara Ayudyah Olii, Asna Aneta, Ismet Sulila
Master of Public Administration Gorontalo Public University 2020
E-mail: raraayudyah3008@gmail.com

ABSTRACT

This research confers the description of the effectiveness of School Operational Assistance (BOS) management in MTs Alkhairaat Gorontalo City and proponent and inhibiting factors. It used a qualitative descriptive approach. The research data sources were primary and secondary, collected with observation, interview, and documentation. The data analysis technique used was Miles and Huberman's interactive analysis model. Findings demonstrate that (1) Because of its success, the School Operational Assistance program implemented in MTs Alkhairaat Gorontalo City was considered effective, (2) BOS management was ineffective, attested by stagnant students' academic and non-academic achievements, (3) In general, the satisfaction level with the BOS program was effective, justified by parents' responses arguing their satisfaction, (4) Input and output levels were still ineffective for there were many challenges which should be confronted to attain the program aims and targets, and (5) A successful BOS program implementation had a direct impact on the community, which now found it easy to fulfill education for children. Additionally, it is foreseeable that BOS can elevate students' achievement in MTs Alkhairaat Gorontalo City.

Keywords: *School Operational Assistance, Factors Supporting the BOS Program, Factors Inhibiting the BOS Program*

INTRODUCTION

Law Number 20 of 2003 on the National Education System mandates that citizens aged 7-15 years old are mandatory to take basic education. Article 34 Paragraph 2 confirms that the government and local governments guarantee the implementation of compulsory education, at least, at basic education, which is free of cost. Meanwhile, Paragraph 3 mentions that compulsory education is the state's responsibility, which is provided by the government, the local governments, and the community. The consequence of those mandates was that the government and local goverments must provide educational services for all students at basic levels (elementary schools and Islamic elementary schools and junior high schools and Islamic junior high schools) and other equivalent education units.

Through education, the government builds a better quality of human resources. However, the effort is challenged by, e.g., the community's inability to access education due to financial constraints, inadequate school facilities, and small numbers of teachers. Responding to these challenges, the government issues several policies, one of which School Operational Assistance (BOS).

BOS is designed by the government to provide non-personnel funds for educational units, therefore cutting the number of school-age children who cannot access higher education due to financial constraints. Education is one of the crucial development tools since it allows a country

to create young generations with established quality. Additionally, through education, their knowledge and skills levels will grow and thereby sustaining the country in the future.

BOS (School Operational Assistance) is designated by the government, which is eager to provide funds and thus implement 9-year compulsory education, considering state advance is considerably built upon state elements. Also, BOS is exerted to enhance the quality of education by funding development, procuring books, funding school activities and other school necessities, and elevating human resource quality. BOS enables those less fortunate to continue their education to junior/senior high school levels, considering the importance of education and manifesting the goals of the BOS program, which is succeeding the 9-year compulsory education program.

The government plays an important role in sustaining the quality of education in Indonesia through policies it issues. The amount of budget allocated, as delivered by the government in the technical guide as regards the amount of BOS received by schools, is quantified based on the number of students. As such, the larger the number of students, the more the funds allocated to their school. Moreover, schools with a small number of students will acquire a small amount of BOS.

School Operational Assistance (BOS) management should be oriented to improve educational and teaching activities at schools. As such, sufficient knowledge and skills in financial management are demanded here. School heads should be active and engage with all teachers and the school committee in collating an effective and transparent BOS management mechanism and having it aligned with the technical and designation guide. Supervision carried out should confer certainties that BOS management will be more effective and analogous to management guide so the assistance can give benefits to the quality of education as expected.

As argued by Campbel J.P. (1989:121), effectiveness could be measured by program success, target success, satisfaction with the program, input and output levels, and overall goal achievement. This measurement is to ensure that program effectiveness can be applied commensurate with operational capabilities in conducting work programs to manifest the goals predefined.

To attain an effective and maximal BOS management level, it is necessary to plan, arrange, and implement the program, as well as supervise and evaluate it routinely by engaging with all teachers and the school committee so the school components see accountability and transparency in BOS management. Any findings from supervision and evaluation must be communicated to all BOS management elements. Effective BOS management is foreseeable to be able to optimize the result, creating quality education.

MTs Alkhairaat, as one of the madrasas in Gorontalo Province authorized by the Ministry of Religious Affairs, is granted School Operational Assistance (BOS) in a great amount. According to our preliminary observation, in 2017-2019, the BOS remuneration was carried out in two stages, the first was in January-June and the second was in June-December, as presented in Table 1.

Table 1. BOS Received in 2017-2019

No.	Budget Year	Stage 1		Tahap II		Total (IDR) 2017-2019
		Number of Students	Amount of BOS (IDR)	Number of Students	Amount of BOS (IDR)	
1	2017	446	223,000,000	446	223,000,000	446,000,000

| 2 | 2018 | 475 | 237,500,000 | 475 | 237,500,000 | 475,000,000 |
| 3 | 2019 | 499 | 249,500,000 | 535 | 267,500,000 | 517,000,000 |

Data source: RKAP MTs Alkhairaat in the budget year of 2017-2019

As shown in the data, the amount of BOS received increased by the year. In 2017, IDR223,000,000.00 was given in stage I to 446 students, and in stage II, with the same number of students, IDR446,000,000.00 was granted to them. Meanwhile, in 2018, 475 students were given BOS of IDR475,000,000.00 and IDR237,500,000.00 in stage I and in stage II, respectively. In 2019, the amount of BOS given in stage I, i.e., IDR249,500,000.00, increased to be IDR267,500,000.00, given in stage II. The increase was because of an increase in the number of students, which was 499 to be 535 in stage I and in stage II, respectively, and happened in June, which was the beginning of a new academic year. The use of BOS in MTs Alkhairaat was commensurate with the needs, as planned in the 2017-2019 work and budget plan of the madrasa (RKAM).

THEORETICAL FRAMEWORK
The Concept of Effectiveness from the Perspective of Administrative Science

The word "administration" was derived from the Latin words "ad", which meant "to" and "ministry", which meant to organize and implement, as defined by Webster, in Arif (2014:4). Furthermore, a simple definition of administration was a holding process carried out by an administrator regularly and regulated through planning, implementing, and monitoring to achieve the end-purpose predetermined (Arif, 2014:4).

Meanwhile, administration, as stated in an Indonesian dictionary, constitutes an attempt and activity germane to policy implementation to achieve certain purposes. Furthermore, administration, by a general definition, the entire cooperation process between two or more parties in achieving a certain aim efficiently and effectively. Additionally, administration, by a specific definition, is a note-taking activity, correspondence making, simple bookkeeping, typing, agenda arranging, and so on, of a technical nature.

Shafiie (2014:11) argued, "Administration can be defined as the activities of groups cooperating to accomplish common goals." Also, it can be defined as the activities performed together to achieve shared aims. Furthermore, Syafiie (2014:12) contended, "Administration has to do with getting thing done, with the accomplishment of defined objectives." Administration relates to the accomplishment of certain activities and the achievement of goals predefined. He (2014:13) added that the administration was a series of activities as a process of controlling cooperating works of a group of people to attain shared objectives predetermined. Extracted from the experts' definition, administration, in principle, covers a) cooperation, b) numerous people, and c) shared purposes.

Likewise, Nawawi (1999:1) confirmed, "Administration is a series of activities as a process of controlling cooperating works of a group of people to achieve shared aims predefined." Additionally, as concluded by Siagian (2002:2), the administration was "the entire cooperation process between two people or more, which is based on certain rationalities to attain the predetermined goals". Here are several characteristics of administration:

1. There is a group composed of two people or more.
2. There is cooperation.
3. There is an effort process.

4. There is guidance, leadership, and supervision.
5. There is an objective.

The Degree of Effectiveness

Measuring effectiveness in an organization is complex. Outputs are intangible and hence difficult to quantify, breeding another difficulty in measuring effectiveness as they cannot be identified within a short run. Consequently, we need to state the measurement of effectiveness in a qualitative manner or in the form of statements (judgments). If the quality generated is good, the effectiveness will be good as well. The degree of effectiveness considerably varies, depending on which angle the final criteria are met.

Cambel JP (1989:121), in his theory of effectiveness, conveyed that in general, the five most preeminent aspects measuring the degree of effectiveness were:
1. Program success
2. Target success
3. Satisfaction with the program
4. Input and output levels
5. Overal goal achievement

This measurement is intended to enable program effectiveness to be able to be performed in accordance with operational abilities to undertake work programs and achieve the objectives predefined. Comprehensively, Cambel JP (1989:48) defined effectiveness as a level of an institution or organization's ability to carry out all primary tasks and attain the predefined objectives. Later on, we come up to the conclusion that effectiveness refers to goal achievement or achieved predefined goals and targets. Therefore, measuring the degree of effectiveness means analyzing whether the target predetermined is accomplished using targets available. As such, when a target or aim has been attained in conforming with the plan, it is effective, whereas if it is not, it is ineffective.

School Operational Assistance

School Operational Assistance (BOS) is the government's program which provides non-personnel operational funds for elementary schools, which implement education-compulsory programs. BOS planning is initiated with education funding. As defined in Government Regulation Number 48/2008, education funding constitutes providing resources required in education implementation and management. The funding sources of education are determined following the principles of justice, adequacy, and sustainability.

BOS Allocation Mechanism

The Decree of the Directorate General of Islamic Education Number 511/2019 on Technical Guide for School Operational Assistance in Madrasas states that BOS in private madrasas must be allocated by the following steps:
1. The directorate general of curriculum, facilities, institutions, and student affairs of the madrasa and the directorate general of Islamic education collect the data of the number of madrasa students in all provinces and send them through EMIS Kanwil the Ministry of Religious Affairs.
2. Based on the number of madrasa students, the directorate general of Islamic education and the directorate of curriculum, facilities, institutional, and student affairs of madrasa determine BOS earmarked for madrasas through DIPA Kanwil the Ministry of

Religious Affairs in the province or the office of the Ministry of Religious Affairs in districts/cities.

BOS Distribution Requirements

Several requirements that need to be fulfilled before BOS distribution, referring to the 2019 BOS Technical Guide, are:

1. Filing BOS remuneration, private madrasas must also propose a Madrasa Activity and Budget Plan (RKAM) in the period of one year.
2. The PPK Decree on the Determination of Private Madrasas Eligible for School Operational Assistance is issued and validated by the power of the budget user.
3. On behalf of KPA, PPK makes a letter of agreement with the head of the private madrasa as the recipient of BOS.

BOS Distribution and Remuneration

BOS distribution to private madrasas is the responsibility of the Ministry of Religious Affairs in districts/cities. Meanwhile, BOS allocated to public madrasas has been regulated in DIPA of the work units of public madrasas. BOS remuneration to private madrasas will be directly transferred to the bank account of each private madrasa concerned as the operational assistance recipient. BOS distribution to private madrasas is carried out by the Ministry of Religious Affairs in provinces or districts/cities in two stages.

School Operational Assistance Utilization and Management

BOS utilization in madrasas must be based on consensus between madrasas, the board of teachers, and the madrasa committee. The consensus should be written in the form of meeting minutes and signed by meeting participants. Madrasa work and budget plans which will be submitted to the Ministry of Religious Affairs in districts/cities are then made.

RESEARCH FINDINGS

We used effectiveness measurement by JP Campbel (1989) using the following criteria.

1. Program success
2. Target success
3. Satisfaction with the program
4. Input and output levels
5. Overal goal achievement

We formulated standardized effectiveness measurement specifically for measuring the effectiveness of BOS management in MTs AlKhairaat.

1. Program success was a successful implementation of the School Operational Assistance (BOS) program in MTs Alkhairaat.
2. Target success was BOS could be well perceived by MTs. AlKhairaat students and increased their achievements.
3. Satisfaction with the program could be measured with responses given by teachers, students, and parents to BOS management in MTs Alkhairaat.
4. Input levels were derived from within the organization, signified by the plan of BOS distribution to each activity. Meanwhile, output levels were marked by success in BOS utilization in correspondence with BOS technical guide, aims, and targets.
5. Overall goal achievement meant achieved aspects or goals of BOS, which then brought about more student achievements in MTs Alkhairaat Gorontalo City.

This measurement enabled program effectiveness to be implemented in line with the ability to implement the program and activities which were aligned with technical guide and objectives achieved using BOS. Campbel JP (1989:48) described effectiveness as the level of the capability of an institution or organization to carry out its primary tasks or attain targets predefined.

A. Program Success

The program apparently gained success, as indicated by the ever-increasing number of students after BOS distribution. This phenomenon attested that BOS allowed the community to confer education to their children, especially in MTs AlKhairaat.

B. Target Success

As regards BOS target success, MTs Alkhairaat Gorontalo was seemingly incapable. The targets were improvements in teaching-learning quality at schools, fulfillment of school facilities, and more student achievements.

C. Satisfaction with the Program

In general, parents and students, as the main target of the BOS program, were satisfied. We could see that perception from their positive responses and expectation to BOS, specifically in MTs Alkhairaat Gorontalo City. They admitted that BOS made education fees more affordable. Elementary and secondary education were two main factors in creating personalities, so it was crucial to increase its qualities. The two education levels became student inputs when they were taking higher education levels. With BOS being distributed, parents had no reason not to give their children formal education at schools, specifically in MTs Alkhairaat. Parents did not have to spend much cost on education.

D. Input and Output Levels

From our observation and interviews, the implementation of BOS management, from planning to evaluation stages, was still not optimal. It was analogous to our interview with the head of the school committee attribute to the engagement of the committee element in BOS management, that the school committee did not directly participate in BOS planning.

E. Overall Goal Achievement

Germane to overall goal achievement, BOS implementation in MTs Alkhairaat had been well run and commensurate with the technical guide. However, we found several issues needing optimization, e.g., engagement of all school elements in planning, supervising, and evaluating BOS utilization, making it more contributive to student achievements.

SUGGESTIONS

Based on our research findings, to promote the effectiveness of School Operational Assistance management, we gave some recommendations as follows:

1. Despite budget constraints, MTs Alkhairaat should be able to manage and use BOS received maximally commensurate with the extant technical guide. Besides elevating student achievements, salary for non-PNS teachers should be prioritized and inflated to emphasize their charge in enhancing student achievements.
2. All school elements, from the school head to teachers, should partake in BOS implementation in MTs Alkhairaat, from planning to reporting stages. Also, the school head should be active and transparent in asking for all school elements' engagement, establishing accountability and effective and efficient BOS utilization.

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