

EVALUATION OF SCHOOL OPERATIONAL ASSISTANCE FUND MANAGEMENT (BOS) AT SMP NEGERI 2 TILAMUTA

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ABSTRACT

The research objectives include: To find out Management Evaluation School Operational Assistance Fund (BOS) at SMP Negeri 2 Tilamuta, District Tilamuta, Boalemo Regency.

This research is a type of descriptive research with aquantitatively by determining the principal of SMP Negeri 2 Tilamuta, parents of students as primary data source and descriptive data support as data source secondary. While the data collection methods are observation, interviews, and documentary study. The data obtained are then processed and analyzed by using data analysis, namely: (1). Data reduction (2). Data presentation (3). Conclusion.

The results of the study concluded that the Evaluation of Aid Fund Management School Operations (BOS) at SMP Negeri 2 Tilamuta has been going well involving all related parties, starting from the principal, BOS treasurer, The staff of the teacher council, parents, and school committee. Stages in organization, implementation, and accountability reports are maximized implemented, although there are still factors that become obstacles in Evaluation of the use of BOS funds, however, the school can still handle it.

Keywords: Evaluation, School Operational Assistance (BOS) funds.

PRELIMINARY

On the Constitution of the State Republic of Indonesia Year 1945 in Article 31 paragraph (1) has mandated that every citizen has the right to get an education for develop their potential optimally. To achieve the goal the state is obliged to provide services quality education in accordance with the interests and the talent he has regardless social status, race, ethnicity, religion and gender. Efforts to carry out the mandate the government has issued a policy Law Number 20 Year 2003 about the National Education System which is the legal basis for implementing education system in Indonesia Constitution of the Republic of Indonesia Indonesia Year 1945 in

Article 31 paragraph (1) has mandated that every citizens are entitled to education to develop potential optimally owned. For achieve this goal, the state is obliged to provide quality education services according to the interests and talents owned regardless of social status, race, ethnicity, religion and gender. Efforts to carry out the mandate of the government has issued a policy Law Number 20 of 2003 concerning The National Education System that is the legal basis for implementing education system in Indonesia.[1]

Education is seen as a mean to improve the quality of resources people of a nation. Developed nation is a nation that cares about education and can be

*Evaluation Of School Operational Assistance Fund Management (Bos)
At Smp Negeri 2 Tilamuta*

described from the achievement education of its citizens. Achievement The education of a nation can be seen from congruence between goals and implementation education. In Indonesia, according to article 3 Law Number 20 of 2003, the purpose of national education is to develop the potential of students so that become a man of faith and fear God Almighty, noble, healthy, knowledgeable, capable, creative, independent and become citizens [2] Education is one of the factors which has a great influence in human development of a nation. This matter because education is the way for the public to be able to access further the health sector to get a decent life. Government as the highest person in charge of a country must of course provide easy access for people to enjoy education. The vision of national education is the realization of intelligent Indonesian people, productive and noble. Commitment strong from the government at the central level and regions are needed so that the vision national education can be realized. To use support the realization of that vision, then national education [3]

Through the Ministry of National Education have a mission to carry out as best as possible, namely: (1) complete compulsory basic education, (2) create an effective education system, efficient and responsible (3) create a national education that equitable and quality. Institutional role government through the Ministry of National Education is absolutely necessary as a form of government commitment in realize the vision of education national. Education is an aspect important for resource development man. Education is also believed to be a vehicle for expanding

access and social mobility in society from school to school with college. Therefore, State as guarantor of life society must be able organize education so that the level of people's lives are getting better. Management is the science and art of regulate, control, communicate and use all the resources in organization by utilizing management functions (Planning, Organizing, Actuating [4], Controlling) so that organizations can achieve goal effectively and efficiently. Management can be called coaching, control, management, leadership, implementation which is a process enthusiasm for achieving goals pre-determined." Financing education is a component instrumental input (instrumental input) which is very important in organizing education in schools. educational goals both quantitative and qualitative can be achieved at a cost education.[4]

School Operational Assistance Program accepted by the school as a whole, and managed by the school independently with involving teacher councils and school committees. Thus, the BOS program can support the implementation of implementation School-Based Management (SBM), which In general, the goal is to be able to empowering schools through giving authority to manage resources schools, and encourage citizen participation schools and communities to improve the quality of education in school. Based on Directorate Policy Educational education development, BOS funds can be used for purposes purchase/copying of textbooks lessons, purchase of school stationery used for learning, doubling questions and providing sheets student answers in test activities and exams,

*Evaluation Of School Operational Assistance Fund Management (Bos)
At Smp Negeri 2 Tilamuta*

purchase of hand tools for educational needs, purchase of materials practices or consumables, implementation of coaching activities student/extracurricular, organizing competency test activities, implementation of industrial work practices, maintenance and minor repairs to infrastructure schools, power subscriptions and other services, new student admissions activities, referral school development, improving the quality of the learning process, ICT-based school service operations and reporting.

Operational Assistance Fund Schools are sourced from the central government that is, it comes from the state budget that is given to all students so that they can help school fees. Regular boss given to all students. And this given not in cash. BOS Funds should be used correctly properly directed to school operations which supports the smooth learning process, because if the Operational Assistance Fund schools (BOS) are not managed properly will result in not achieving 9 years compulsory education as a one of the strategic plans of the education department nationally to achieve the goals expected, then an organization or Schools must have a role high in managing BOS funds.[5] The importance of good BOS management will be able to help the achievement of the BOS program and schools can use BOS funds to improve the quality of effective schools and efficient.

Misunderstanding BOS management of procedures management, use and targeting of funds BOS may cause mismatch with technical instructions for use and BOSS. Based on the results of observations

obtained information related to BOS funds in public junior high schools 2 Tilamuta refers to the technical instructions usage and BOS issued

Central government. However, in terms of the amount of BOS funds in each school depending on the number of students in the school. To improve the quality of schools still experiencing problems because of In fact, currently the price of facilities infrastructure and teacher professional development in the technical instructions for using BOS from government, the percentage is still felt small, namely only 15% experienced a decrease from the previous year which was 20% so the government needs to add percentage of the allocation of BOS funds, especially for teacher professional development and improvement supporting infrastructure the Publications made in SMP Negeri 2 Tilamuta regarding the use of BOS funds can be said to be ongoing pretty good. At the beginning or end of the year committee plenary meeting Schools attended by the school committee, parents/guardians and followed by principal and teachers. Implementation meeting to socialize the plan budget related to RKAS and RAB BOS in the following fiscal year and publish the results of fund management BOS that was carried out to parents/guardians of students.

Use of Funds BOSS in improving quality education in schools, namely improve the quality of teachers and complete the facilities or facilities school infrastructure must get more attention. As we know, facilities or infrastructure that school is really needed more sophisticated, but more expensive. Likewise, to increase the professional quality of a teacher, which

*Evaluation Of School Operational Assistance Fund Management (Bos)
At Smp Negeri 2 Tilamuta*

still need a separate budget. And these two factors inevitably must go hand in hand because after all both are important factors in improving the quality of education.[7] So the government needs to provide more attention to the allocation of BOS funds which can be used mainly for teacher professional development and improvement of infrastructure facilities that have become support for quality improvement education in schools, so that the process learning can be carried out with better.

2. Management Concept

According to Terry (in Sugiyono, 2018: 14) management is a process that characteristic, which consists of planning, organizing, mobilizing, and control in order to achieve the has been set using human resources and resources others. According to Hasibuan (2011:2) Management is both a science and an art regulate the process of resource utilization human resources and other resources effectively and efficiently for achieve a certain goal. Marno (in Husaini, 2019: 3) management is the ability and skill to get something results in order to achieve goals through the activities of others.

1. Management Urgency When human abilities are limited and needs are increasingly limitless, then needed to organize activities and division of labor, often referred to as organizational management.
2. Heavy work is difficult to do alone so needed division of labor, duties and responsibilities responsible for the solution.
3. The company will be able to do well if management is applied with good.

4. Good management will increase usability and yielduse all its potential.
5. Good management will reduce wastes.
6. Management sets goals and effort to realize with take advantage of 6M (man, mone methods, materials, machines, and market) in progress Management
7. Management is required for progress and growth.
8. Management results in achieving goals on a regular basis.
9. Management is a guide thoughts and actions.
10. Management is always needed in every group cooperation people. Several factors involved in managemen determine the importance of management in its development suggests three factors involved in management:

1. The use of resourcesorganization, good resourceshuman and factorsother production.
2. There is a gradual process starting planning, organizing, briefing, and implementation up to control and supervision.
3. There is art in finishing job.[9]

Management Principles A principle or principle is a statement fundamental or general truth can be used as a guide for thinking and action.

Effective management must have a principle as a basis for running organization because the principle is used by as a basis for running organization because the principle is used by all resources in organization. Henery Fayol (in Malayu S.P. Hasibuan 2011:10) suggests The

*Evaluation Of School Operational Assistance Fund Management (Bos)
At Smp Negeri 2 Tilamuta*

fourteen principles of management are as follows:

- a) Division of work (division of work).
- b) Authority and responsibility (authority in responsibility).
- c) Discipline (discipline).
- d) Unity of command (unity order).
- e) Unity of direction (unity of direction).
- f) Subordination of individual interest into general interest public over private interests).
- g) Remuneration of personet reasonable salary)
- h) Centralization authority).
- i) Scalar of chain (hierarchy or chain periodically).
- j) Order (regularity).
- k) Equity (fairness).
- l) Initiative (initiative).
- m) Espirit de corps (unity).
- n) Stability of turn-over personnel (term stability).

a) Financial Management Concept School

Management is part of a management, good management is the foundation for development every organization, whether organization government, company, union and corporate organizations. With good management, this thing indicates that the organization has meet the requirements and have minimal device to ensure, credibility, integrity and authority an institution in building rules, make decisions and develop programs and policies reflecting the views and members' needs.[10]

b.Understanding Financial Management

Finance is needed by every company to be able to expedite its operating activities. According to Jelika

M. Mamarimbing (2014:2) management finance is management related to duties as financial manager in a organization. Definition of cost in economy is a sacrifice stated in the form of money, given rationally, attached to the process production, and it is inevitable and can be calculated beforehand. When not so then the expenditure can be categorized as a waste, if not attached to the production process, can avoided, and cannot be counted before.[11]

1) Types of Tuition Fees

From the BOS funds received by the school must use these funds for financing all needs and school activity. as limit from the concept of cost that is to give value money for the required resources. Expenditure can be classified as follows:

- a .Current cost/recurrent cost is an expenditure that is routine and we'll see you year after year year for example: teacher salary, purchase of stationery and purchase of durable goods such as building.
- b. Direct Cost is expenditure designated to finance special activities, such as expenses for support the running of the training, including staff, teachers and equipment different from financing indirect support school runs, but no directly related to learning activities. This fee including expenses for building maintenance, management costs and administration, service and library.
- c. Variable costs are costs that can be up and down depending on the activity school or college, depending on the number of students to be served, this fee is different with fixed costs which amount does not depend on the number of studentssuch as

*Evaluation Of School Operational Assistance Fund Management (Bos)
At Smp Negeri 2 Tilamuta*

buildings, administration and services guidance a.

- d. Total cost is the sum of all cost components expelled from school in operations. Based on cost total students in the school i.e. divided by the total average cost. average of students in each class in with the specified time.[12]

2. Purpose of Operational Assistance School

BOS goal on SD/SDLB/SMP/SMPLB for: help provide funding non-school personnel operations, however there is still some personnel financing which can still be paid from the fund BOSS; free of charge school operations for students SD / SDLB / SMP / SMPLB which organized by the Central Government or local government; lighten up school operating costs for participants Elementary/SDLB/SMP/SMPLB students who organized by the community; and/or waive participant fees students whose parents/guardians do not able at SD / SDLB / SMP / SMPLB organized by the community.

3. Aid Fund Management School Operation

BOS managed by SD/SDLB/SMP/SMPLB SMA/SMALB/SMK, and SLB with implementing Management Based Schools (MBS), which provide freedom in planning program management and supervision adapted to the conditions and school needs. Use of BOSS just for the sake of improvement education services and no intervention or withholding from the party anywhere. BOSS Management include the Board of Teachers and School Committee. BOSS Management by using the mandatory MBS implement the

following provisions: manage funds professionally by applying the principle of efficiency, effective, accountable, and transparent; conduct an evaluation every year; and prepare a Term Work Plan Intermediate (RKJM), Work Plan Annual (RKT), and Action Plan and School Budget (RKAS), with provisions: RKJM is prepared every 4 (four years; RKJM, RKT, and RKAS compiled based on the results of self-evaluation school; RKAS contains receipts and planning for the use of BOS; and RKJM, RKT, and RKAS must be approved in the Teacher Council meeting after taking into account the Committee's considerations School and approved by the service provincial/district/city education according to their authority.

4) Definition of Evaluation

Evaluation Has goals The alternatives and goals affect the evaluation of a program or activities. Hearing views- diverse views and know that not all evaluators agree on the approach in carry out an evaluation/activity is important. Program evaluation is a research effort which is carried out systematically and objective with the aim of reviewing the process and the result of a activities/programs/policies that have been held. Evaluation carried out to determine the extent to which the results or the value that the program has achieved.[13]

5) Objectives and Functions of Evaluation

Every activity carried out must have a purpose, too with evaluation. According to arikunto (2002;13), there are two evaluation objectives, namely general purpose and special purpose. Destination generally directed to the

*Evaluation Of School Operational Assistance Fund Management (Bos)
At Smp Negeri 2 Tilamuta*

program overall, while the specific purpose more focused on each components.[14] RESEARCH METHODS This research is a research qualitative. According to Sugiyono (2018: 351) qualitative research focuses research of the whole social situation which includes aspects of place (place), actors and activities (activity). This research was carried out in October to December As for the location researchers in conducting this research is a junior high school 2 Tilamuta Tilamuta sub-district, Boalemo Regency.

RESEARCH RESULT

Head of SMP Negeri 2 Tilamuta suggest that there are several factors that hinder the evaluation of funds BOSS, namely:

1. There are often good transfer students who go out or go to school resulting in frequent changes draft that has been prepared.
2. Insufficient amount of BOS funds and the high price of the goods become a school necessity, which result in goods that delayed or lack of funds So you have to look for other alternatives which allows fulfilling these needs, so that it becomes constraints in reporting and realization.
3. Slow income and completeness of the SPJ file (letter) liability) by the party who related. BOS Treasurer put forward several factors that hinder the evaluation of BOS funds, based on the results of interviews and direct observation, namely:

- 1) Always changing shape activity plans and reports when there is a good transfer student out or in.
 - 2) Change the procurement plan or repair due to the amount of funds BOS is considered still lacking
 - 3) Slow entry and SPJ equipment.
- Based on the explanation above, it can be concluded that there are three factors that could hinder the evaluation of BOS funds, that is, there is a change due to there are transfer students, because the amount the amount of BOS funds depends on the amount students, and changes because you have to postpone or choose one of the two things school needs because the number of BOS cannot be fulfill, as well as slow income SPJ.

1. BOS Fund Management

Operational assistance fund management Schools must pay attention programs and needs planned needs beforehand according to everyone's agreement parties, especially school residents. Like explanation of the Principal of SMP Negeri 2 Tilamuta that in prepare the program must pay attention to the amount of aid funds accepted by the school will then be realized for school needs according to technical guidelines for BOS management.[15]

2. The relationship between BOS Funds and Teacher Quality Improvement Based on the results of interviews and direct observation, Mr.

*Evaluation Of School Operational Assistance Fund Management (Bos)
At Smp Negeri 2 Tilamuta*

Head SMP Negeri 2 Tilamuta says that improving the quality of teachers in The school is categorized very important. Because if the quality of the teacher those in the school are high, then the quality of the school will also definitely be high. And the Headmaster also said that all activities that can improving the quality of teachers can be financed by the BOS. And in public high school 2 Tilamuta, there have been many activities-activities such as training held to raise the quality of teachers in public junior high schools 2 Tilamuta. Only program This teacher quality improvement is often be a pending thing if any budget changes. Treasurer too said there were many activities activities that can improve teacher quality has been held by the school. Even a lot forms of training specifically, such as training in manage the laboratory as laboratory coordinator, too held and it was all financed by BOSS. Only upgrade program this quality is often an activity which is delayed if there is any consideration related to changes that occur from BOS funds. Even though there are many activities which has been implemented, but considered slow due to factors already mentioned. From the results

the interview above, so you can concluded that the BOS funds could used in activitie productive like some training that has been presented in on. And it has been implemented by SMP Negeri 2 Tilamuta.[16]

DISCUSSION

BOS is managed by SD/ SLB/ SMP/ SMPLB, SMA/SMALB/SMK, and SLB by implementing Management Based Schools (MBS), which provide freedom in planning program management and supervision adapted to the conditions and school needs.

SMP Negeri 2 Tilamuta inevaluate the use of funds BOSS, has involved almost everyone parties, from the Principal, Treasurer The BOS itself, the teachers and all staff of SMP Negeri 2 Tilamuta, and It also involves parents of students. In planning work plans such as School Budget Work Plan, forget maximum results and in accordance with technical guidelines, the principal and The BOS treasurer coordinates with the whole staff even including the parents student. Although the average student's parents have given full trust to the school in the preparation School Budget Work Plan (RKAS

The factors that arise arethe barrier is quite a bitand also those factors include in the unbound factor category.The high price of necessitiesschool is the opposite ofthe amount of BOS funds received.Uncertain number of studentscaused by the frequent occurrence of students whomove/mutation. And slow SPJ income from parties whorelated. These

*Evaluation Of School Operational Assistance Fund Management (Bos)
At Smp Negeri 2 Tilamuta*

factors are indeed very uncontrollable by the party school. However, SMP Negeri 2 Tilamuta already have a solution though still hinder the evaluation of the use of funds BOS, which is quite effective and do not deviate from the regulations there is.

The use of BOS funds in improving the quality of teachers in public junior high schools 2 Tilamuta was good enough. Because there are many programs that carried out by the relevant schools for improving the quality of existing teachers in SMP Negeri 2 Tilamuta. Though Improving the quality of teachers is still a must more attention because often delay caused by change in the amount of funds BOS. BOS is managed by SD/SDLB/SMP/SMPLB, SMA/SMA LB/SMK, and SLB with implementing Management Based Schools (MBS), which provide freedom in planning program management and supervision adapted to the conditions and school needs. [17]

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category. The high price of necessities school is the opposite of the amount of BOS funds received. Uncertain number of students caused by the frequent occurrence of students who move/mutation. And slow SPJ income from parties who related. These factors are indeed very uncontrollable by the party school. However, SMP Negeri 2 Tilamuta already have a solution though still hinder the evaluation of the use of funds BOS, which is quite effective and do not deviate from the regulations there is. The use of BOS funds in improving the quality of teachers in public junior high schools 2 Tilamuta was good enough. Because there are many programs that carried out by the relevant schools for improving the quality of existing teachers in SMP Negeri 2 Tilamuta. Though Improving the quality of teachers is still a must more attention because often delay caused by change in the amount of funds BOSS. [18]

CONCLUSION

Based on the results of research and the discussion above, then it can be concluded several things as follows : a. Evaluation is basically the use of BOS funds at SMP Negeri 2 Tilamuta has been implemented well and is in accordance with the rules and technical existing, and evaluate the use BOS funds at SMP Negeri 2 Tilamuta involved all relevant parties starting from the Committee, Principal, treasurer of BOS, educators and education and parents of students. Although there are still some inhibiting factor in evaluating the use of BOS funds but can still be overcome by the school. b. Constraints encountered in the process BOS fund management, among others

*Evaluation Of School Operational Assistance Fund Management (Bos)
At Smp Negeri 2 Tilamuta*

Amount of Operational Assistance Schools (BOS) accepted by the school is still very limited and it's still not enough to fulfill all operations school. in terms of competency improvement.

So that it can affect the performance in the process learning. especially in involve educators to attend training

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