

Evaluation of Regular BOS Fund Management Policy in Elementary School Cluster Ii, Masamba District, LUWU Utara Regency

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Abstract:

Background:

The goal of this research was to identify the context, input, process, and outcome of policy implementation in managing regular BOS funding at Cluster II Elementary Schools in Masamba District, North Luwu Regency, South Sulawesi Province. The study was conducted in four elementary schools in Masamba Sub district's cluster II, namely UPT SDN 099 Masamba, UPT SDN 105 Lebannu, UPT SDN 119 Sepakat, and UPT SDN 104 Laba, as well as the Education Office of North Luwu Regency. In this study, data was gathered through direct observations and in-depth interviews. The data was analyzed using descriptive qualitative analysis, which included procedures such as data reduction, data display, and verification.

The study's findings revealed that the review process of regular BOS fund management rules was critical from start to finish in this situation, including context, input, method, and product evaluation (CIPP). In general, school committees and student parents do not understand what the school requires, despite the fact that community support for schools is strong, thus school stakeholders must be involved and transparent in managing regular BOS funding in their specific schools. According to the input assessment, all schools have a regular BOS fund management team; however, the empowerment of their tasks and functions has not been maximized, despite the fact that they are willing to have talks if there are issues that they want to address jointly. The evaluation of Process demonstrates that the general public is aware of the process of adopting and utilizing regular BOS funds, even if their usage has been posted on the transparency board, but the quantity of money disbursed and the time in a year, including the items for use, are not known. According to the input evaluation, all schools have a regular BOS fund management team; nevertheless, the empowerment of their roles and functions has not been maximized, despite the fact that they are eager to talk about concerns that they wish to solve jointly. The study of process shows that the general public is aware of the process of adopting and utilizing regular BOS funds, even if their use has been posted on the transparency board, but the amount of money dispensed and the time in a year, including the goods for use, are unknown.

Keywords: Policy Evaluation, BOS Fund Management.

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I. INTRODUCTION

One form of government responsibility in the world of education related to funding issues is through the government's regular School Operational Cost Program, abbreviated as Regular BOS, which aims to improve educational operations/facilities in accordance with applicable regulations, maintenance of school buildings, and a variety of other supporting facilities.

However, in practice, the utilization of regular BOS funding, particularly management in terms of policy assessment implementation, is still suboptimal.

In Chapter VI Monitoring and Evaluation article 18, the Regulation of the Minister of Education and Culture of the Republic of Indonesia number 8 of 2020 states that "Ministers, Governors, and Regents/Mayors carry out monitoring and evaluation of the management of Regular BOS funds in accordance with their authority."

Regular BOS is not employed for less important requirements. However, we continue to have difficulties in implementing policies in the administration of BOS money for basic education institutions in North Luwu Regency.

The routine examination of policies for managing Regular BOS funding by local governments with jurisdiction has not been adequately arranged based on input from educational stakeholders, and management transparency remains doubtful. The treasurer is frequently concurrently with the Principal in its administration without including teachers, taking over the job of the school committee, which, together with the person in charge of regular BOS funds, is in charge of planning their use.

The school principal creates a School Revenue and Expenditure Budget Plan (RAPBS), realizes and accounts for it, sometimes without the knowledge of the school committee, and merely provides a report to be signed and deposited. Misappropriation of normal BOS funding is a real possibility. All of the aforementioned incidents of theft of regular BOS fund are the result of one of the causes for the local government's regular BOS Team's poor rating. Indeed, if the use of BOS fund is evaluated on a regular and periodic basis, its use may be more efficient, allowing school requirements to be addressed according to the expectations of all parties, which is one of the benefits.

According to the above description, it is required to perform originality, namely the Comprehensive Evaluation of CIPP (context, Input, Process, and Product). This concept is based on Daniel Stufflebeam and Shinkfield's (1985) CIPP assessment model, which is a decision-oriented evaluation technique designed to aid administrators or decision-making leaders. According to Stufflebeam, evaluation is a process of obtaining and presenting useful information in order to consider alternatives for subsequent decision-making. This is very suitable to be applied in order to improve policy actions in the future against the results of previous evaluations, including policy management of BOS funds management regular in schools, including elementary school.

It is because this assessment model is more thorough than previous evaluation models, it becomes a novel notion in this study based on its content. by implementing a CIPP evaluation that results in the usage of normal BOS funding at the locus schools in this research, which are primary schools in North Luwu Regency This assessment technique is significantly more effective and efficient, and it is carried out intensely on a continuous basis, providing understanding to regular BOS fund managers in primary schools. Efforts must be made in the management of the BOS Fund to make it more transparent, responsible, and prioritize the major needs in increasing the quality of student learning outcomes. Based on this explanation, the author performed research that resulted in a dissertation titled " evaluation of regular bos fund management policy in elementary school cluster II, Masamba district, luwu utara regency."

II. LITERATURE REVIEW

Theory of Public Administration

Faried Ali (2011) defines "administration" as "organizing and managing." If the prefix '-ing' are necessary in all senses, then they all indicate that there is an order and regulation of the cause that is the aim of mastery, management, and additionally regulation is the establishment of order in the composition and regulation of its dynamics. Because regular management leads in the attainment of the proper goals or the intended aims, managing and managing is aimed at generating order. Organizing and arranging are unquestionably aimed at establishing order. If organizing is aimed at a certain task, then arranging is aimed at producing order; similarly, management is aimed at generating order.

Michael M. Harmon & Richard T. Mayer. (2014) with the term "public administration" does not exclusively refer to people who have the responsibility to carry out government work. In times that were still fragile, they were known as civil servants. The people who belong to this group are all people whose daily work is managing the country and carrying out the civil orders of the community. Simply put, according to Michael M. Harmon, public administration discusses decisions that:

- Have an impact on people's lives,
- Act on behalf of the public,
- Make use of public resources

Theory of Public Policy

The authoritative allocation of values for the whole society or the forced distribution of values to all members of society is the definition of public policy. Public policy, according to Laswell and Kaplan, is alternatively defined as a planned program of aims, values, and practices, or a program of accomplishing goals, values, and directed practices. According to Pressman and Widavsky, as cited by Budi Winarno (2002:17), public policy is defined as a hypothesis with beginning circumstances.

In general, policy consists of two major components, which are as follows:

- a) Policy is a social activity, not a singular event. Thus, something generated by the government is derived from all societal events and is also employed for the benefit of the community.

b) Policy is an event that occurs either to reconcile the "claims" of opposing parties or to establish an "incentive" for collaborative activity for parties that engage in goal setting but get unreasonable treatment in a joint endeavor.

Based on these two primary points, it is possible to infer that policy, on the one hand, can take the shape of a complicated collective effort for the good of the community, and, on the other hand, policy is a technique or method for resolving disputes and creating incentives. By stressing consistent and repetitive action, policy is carried out by both the government and those who implement it. The term policy has become synonymous with government acts or activities, as well as state conduct in general, and is frequently regarded as political activity.

The concept of public policy suggests that (1) it is produced by a government agency, not a private entity, and (2) it is concerned with the decisions that government agencies should or should not make. The government's decisions are thus stated to constitute a policy, but leaving anything without a decision is also a policy. A collection of regulations established by the government is known as public policy.

Theory of Policy Evaluation

Dunn, William N. (2003:608) Evaluation has multiple interpretations, all of which lead to the application of various value scales to policy and program outcomes. In general, evaluation is synonymous with appraisal, rating, and assessment. Evaluation, in a specific meaning, is concerned with the generation of knowledge on the value or advantages of policy results.

Meanwhile, Fitzpatrick, Sanders, and Worthen (2011: 7) define evaluation as "the identification, clarification, and application of defensible criteria to assess the value (worth or merit) of an evaluation object in reference to those criteria." This means that evaluation is the process of identifying, clarifying, and applying criteria for Gronlund and Linn (1990: 5), who define evaluation as "the systematic process of collecting, analyzing, and interpreting information to determine the extent to which pupils achieve instructional objectives." This refers to a systematic method of gathering, evaluating, and interpreting data or information in order to assess pupils' degree of success of learning objectives. The process of comparing what has been accomplished from a program to what should have been achieved based on predefined standards/criteria is known as evaluation.

Model of Policy Evaluation for CIPP

In essence, the CIPP Model (Context, Input, Process and Product) provides a methodical approach. Evaluation of program environment, input, process, and result on a principled basis Essentially, these four methods of examination provide answers to four fundamental questions:

1. What should be done?
2. How should it be done?
3. Is it completed?
4. Was it successful?

Context evaluation considers requirements, issues, assets, and opportunities, as well as contextual variables and dynamics. According to the CIPP Model, program implementers must receive (or implement) and use context evaluation to set program objectives and priorities, as well as to guarantee that those goals are targeted to meet substantial and identified needs and challenges. At the conclusion of the assessment, the evaluator gives clients with up-to-date evaluation context information to assist them and their constituents in assessing the previously defined goals and priorities.

Input assessments analyze the feasibility and possible cost effectiveness of program strategy, action plans, personnel arrangements, and budgets in meeting specified requirements and achieving objectives. Input evaluation can be comparing, as in discovering and analyzing alternative approaches of reaching a goal, or noncompetitive, as in reviewing a plan and its components. Input assessment contributes to program design by finding and evaluating alternative program methods, management plans and budgets, potential program performance metrics, and alternative service providers.

The process assessment monitors, documents, analyses, and reports on the plan's implementation. The assessment gives input during program implementation and then reports on how well the program was implemented. Process assessment assists personnel in keeping operations going smoothly and efficiently, recording progress, identifying implementation concerns, adjusting plans and performance to guarantee program quality and timely service delivery, and documenting real processes.

Product assessments analyze and assess expenses, as well as planned and unintended short- and long-term results. This assessment gives input on the extent to which program objectives are addressed and attained throughout program implementation. Ongoing product evaluation assists those in charge of program execution

in keeping the program focused on attaining important outcomes at a fair cost and in keeping track of significant accomplishments and deficiencies. At the program's conclusion, product evaluation identifies and evaluates numerous program outcomes, both predicted and unexpected, favorable or bad.

Policy for Managing the School's Operational Cost Fund (BOS)

The 1945 Constitution, Law No. 20 of 2003 about the National Education System, PP No. 19 of 2005 establishing National Education Standards, and Regulation of the Minister of National Education all contain provisions to promote and improve the quality of education in Indonesia. Every person aged 7 to 15 years old is expected to attend basic education, according to the Law on the National Education System Number 20 of 2003. As a result of the law's mandate, the government is required to offer educational services to all pupils at the basic education level, as well as all equal education units.

Because of the reduction in gasoline subsidies, all schoolchildren in Indonesia received School Operational Assistance (BOS) payments from the national government in 2005. As a result, school fees, both SPP (Educational Development Contribution) and BP3 (Educational Development Agency), which are controlled by the School Committee, have not been collected since 2005.

In 2020, BOS money were routed directly from the Ministry of Finance to schools, which was a significant development. Of course, this is a remarkable achievement by the government because it obviously reduces the formerly complex bureaucracy. With this new system, perhaps there will be no more impediments to the allocation of BOS monies to schools. SIPLAH (School Procurement Information System), which has been utilized at the Ministry of Education and Culture since 2019, might serve as a model for enhancing school budget administration. School socialization on the use of open and responsible financial governance must be stepped up.

Type of BOS Fund

So far, the government has distributed BOS subsidies to schools ranging from elementary to junior high-to-high school equivalents, with three sorts, including ordinary BOS, Performance, and Affirmations, each with its own special designation. Regular BOS funding are often distributed for consumption purposes related to operating needs. This BOS performance money is awarded to schools who excel at improving education quality report cards in order to meet national education requirements. Affirmation BOS money are distributed to schools in 3T zones (Disadvantaged, Outermost, and Transmigration). Certain monies are provided to help with ordinary school operations in these locations.

The following are the components of utilizing regular BOS funds in line with Permendikbud Number 8 of 2020:

1. New Student Admission (PPOB)
2. Library Development
3. Learning and extracurricular activities
4. Learning Assessment / Evaluation Activities
5. Administration of School Activities
6. Professional Development for Teachers and Education Personnel
7. Subscriptions for Power and Services
8. Upkeep of School Facilities and Infrastructure
9. Provision of Learning Multimedia Tools.
10. Organizing a Special Job Exchange (BKK), Industrial Work Practices (Prakerin), or Field Work Practices (PKL) in the country, as well as Job Monitoring, Teacher Apprenticeships, and Professional Certification Institutions.
11. Organizing Expert Competency Certification and Competency Test for International Standard English (Test of English for International Communication/TOEIC) and other foreign languages for the SMK final class.
12. Payment of honoraria to instructors who are not members of the State Civil Apparatus (ASN).

III. CONCLUSION

Several conclusions may be formed based on the description of the study findings and the debates that have taken place, namely:

Evaluation of the context, which leads to the identification of the need for facilities and infrastructure as the primary supporter of the organization's strengths and weaknesses, as well as offering suggestions to enhance the organization. According to the findings of the research on the policy of managing regular BOS funds for Elementary Schools in Cluster II, Masamba District, school committees and parents of students as main informants do not understand what the school needs so far, despite the fact that community support for schools is very high, so it is very important. The amount of engagement of school stakeholders, as well as openness in the handling of regular BOS money in each school, is required. The school has a regular BOS fund

management team; nevertheless, the empowerment of their tasks and functions has not been maximized, despite the fact that they are willing to have talks if there are issues that they wish to address jointly. Evaluation of the process of using regular BOS money, the public usually understands that its use has even been published on the transparency board, but the amount of funds disbursed and the period in a year do not know it, including the goods for use, which they do not completely comprehend. They understand, in general, that the product evaluation results from these funds, the provision of student textbooks they receive, and extracurricular activities held by the school are no longer financed by the students' parents, as well as other impacts felt by the community as a result of the use of regular BOS funds for each school. is to reduce the load on parents of kids, yet most parents of students believe that improved school learning media will be required in the future.

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