

International Journal of Educational Review

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 e-mail: ijer@unib.ac.id

Content

Analysis of Teachers' Job Satisfaction in Public Primary School Abdurrohman, Yasir Arafat, Mulyadi	121 - 129
The Effect of Capacity Building and School Principal's Leadership towards Teacher's Performance Nur Eni S, Yasir Arafat, Mulyadi	130 - 142
Instructional Management of Islamic Education in Primary School Husnani, Yasir Arafat, Happy Fitria	143 - 150
Mapping Principal's Competency of Secondary School Mika Nusa Putri, Muhammad Kristiawan, Rohana	151 - 159
School's Strategy For Teacher's Professionalism Through Digital Literacy in the Industrial Revolution 4.0 Desi Agustini, Bukman Lian, Artanti Puspita Sari	160 - 173
English Language Teaching in Post-Genocide Rwanda: A Study of Teachers' Observance of The Grice's Cooperative Principle Jean de Dieu Karasenga, Innocent Nkundabatware, Olivier Munyansanga	174 - 182
The Influence of School Based Management and Work Motivation towards Teacher's Performance Mochammad Sultoni, Bukman Lian, Mulyadi	183 - 191
Developing Teacher's Professionalism to Improve the Quality of Education in Remote Areas Meili Kurniati, Yasir Arafat, Mulyadi	192 - 202
Teacher's Strategies to Protect Misbehavior of Students Sumani, Bukman Lian, Yessi Fitriani	203 - 211
An Evaluation of School Operational Fund Program Son Haji, Bukman Lian, Yessi Fitriani	212 - 221

An Evaluation of School Operational Fund Program

Son Haji¹, Bukman Lian², Yessi Fitriani³

¹SD Negeri 3 Selat Penuguan, ^{2,3}Universitas PGRI Palembang
e-mail: sonhaji427@gmail.com

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Abstract: This study aimed at determining the planning and accountability as well as the benefits and impacts of the BOS funding program in SD Negeri 01 Pulau Rimau, Banyuasin. The data sources of this research were the principal, teachers and students of SD Negeri 01 Pulau Rimau. The method used qualitative and applied interviews, documentation and observation as instruments. The results showed that 1) BOS program planning was realized in the RAPBS; 2) the use of BOS funds has been carried out in accordance with the 2015 National Technical Guidelines used by schools; 3) accountability of BOS funds in the form of memorandum of purchase and maintenance of equipment as well as for payment of teacher honoraria at schools; 4) and the benefits and impacts of the BOS program for schools is that the learning process runs effectively by always improving the quality of facilities.

Keywords: Evaluation, School Operational Assistance Program, Implementation.

1. Introduction

There was an initial release of the BOS Program which became the main focus of basic education, namely elementary and junior high schools as well as other equal levels of education. The role of BOS has provided a significant role in accelerating the 9-year compulsory education program. Therefore, in 2013 the Ministry of Education and Culture in the framework of the success of the Universal Secondary Education (PMU) program launched a secondary BOS program throughout Indonesia (Permendikbud, 2013).

Indicators of the low quality of education in Indonesia above, the Human Development Index (HDI) assessment as measured by indicators include: 1) assessment of life expectancy; 2) literacy or literacy levels; 3) education; 4) people's purchasing power or per capita expenditure. From the two indicators namely health and education indicators, it shows that there is a significant influence on the quality of Human Resources. Thus the low level of health and the low quality of public education are evidence of the unsuccessful development of

the Indonesian government in education. Nevertheless, the government is continuously making efforts, among others through the handling of completion of the 9-year Basic Education Compulsory Education. Development policies in the education sector in the period 2004-2009 include increasing public access to higher quality basic education.

Various attempts have been made by the government to improve the level of education starting from the change in the education curriculum, the education management system to the increase in the National Budget for national education. One of the breakthroughs of the government to improve national education is the launching of the Nine-Year Compulsory Education Basic Education Program as stated in Presidential Instruction No.1 of 1994 concerning the Implementation of Compulsory Education for Basic Education. This was further emphasized by the issuance of Presidential Instruction No.5 of 2006 concerning the National Movement for the Acceleration of Completion of Nine Years of Compulsory Education and

Basic Literacy Eradication. With a variety of regulations that have been set it is expected that the Indonesian people have an adequate level of education in order to create prosperity in society (Hari, 2012).

Based on the National Education System Law No. 20 of 2003 that the National Education functions to develop capabilities and shape the nation's character and civilization with dignity in order to educate the nation's life. This law later became the foundation for the implementation of the School Operational Assistance (BOS) program in 2005. BOS is a program from the government which basically is for education services in schools in the form of funding non-personnel operating costs as one way to realize government programs, namely compulsory education. According to Slameto (2012) those who are entitled to receive BOS program funding are all public and private schools in all Regencies and Provinces in Indonesia who register their schools to participate in the BOS program. In the early days of the BOS Program, the main target of the government was the education of Elementary Schools (SD) and the First Middle School (SMP). Because the BOS Managing program is designed to complete the 9-year compulsory education. Therefore, in 2013 the Ministry of Education and Culture in the framework of the success of the Universal Secondary Education program launched a secondary BOS program throughout Indonesia (Permendikbud, 2013).

Permendiknas No. 69 of 2009 concerning Standard Costs, nonpersonal costs are the standard costs required to finance non-personnel operations for 1 (one) year in education units. Non-personnel costs are carried out to meet the needs of schools in the form of stationery, consumables, services, repairs, maintenance, consumption, official travel, extracurricular expenses, examinations and costs for reporting activities. All of that must be accounted for by the school in its use. According to Slameto (2012) BOS Recipients are all public and private schools in

all Regencies and Provinces in Indonesia. School Operational Assistance (BOS) is a program from the government which is basically for education services in schools in the form of funding for non-personnel operating costs as a way to realize government programs, namely compulsory education. However, based on the Middle School Rough Participation Rate (GER) which reached 98.2% in 2010. The Center for Education Data and Statistics or PSDP, Permendikbud (2013) stated that 4.2 million of junior high school graduates only \pm 3 million graduates continued their education. secondary and the remaining \pm 1.2 million did not continue their education. Meanwhile, at the same time 159,805 Middle School (SM) students had dropped out of school, which was largely due to the inability to pay school fees due to economic factors.

The main source of basic education in Indonesia at present is BOS (School Operational Assistance) funds. BOS is a government program that is basically to provide funding for non-personnel operating costs for basic education units as implementing compulsory education programs. BOS funds appear along with the increase in fuel prices in our country. The BOS funding program began in July 2005. The program is expected to be able to accelerate the achievement of the 9-year compulsory education program (Indonesian Ministry of Education's BOS guidebook). According to Kaswandi (2015) the BOS Program began in July 2005 and coincided with the beginning of the 2005/2006 school year. Conceptually, the BOS Program is different from the compensation program for reducing fuel oil subsidies (PKPS-BBM) in the previous education sector.

After the existence of the BOS funding program, schools are required to be able to plan, implement and evaluate and take responsibility for managing the education costs transparently to the community and government. Management of education funding will directly affect the quality of

schools, especially with regard to infrastructure and learning resources. Many schools are unable to carry out teaching and learning activities optimally, only because of financial problems, both to pay teachers and to procure learning infrastructure (Mulyasa, 2009).

Then with the School Operational Assistance (BOS) program that expands access to the secondary education level, it is expected that many people with school age can continue their education up to secondary education, and no students drop out and the quality of education increases. But in reality on the ground it shows that the dropout rate is still high and the quality of education is still not optimal. The facts show that there are still students dropping out of school because they cannot afford to pay for education. According to the 2014 Education Statistics Data, the population who did not go to school occurred in both rural and urban areas. The main reason for not continuing to school is because there is no fee, which is 27.75% of the school-aged population.

BOS is given to reduce the burden on the community, especially the poor or unable so that they can obtain adequate and quality compulsory education services. Schools as formal education institutions have a very important role in developing the potential of students (UU RI No. 20 tahun 2003). BOS funds given to each school in the regency throughout Indonesia are given a set amount of fees multiplied by the number of students in an educational institution. The basis for allocating BOS funds to primary and junior high schools for the 2011 fiscal year is the Minister of Finance Regulation Number 247/pk/2010. The amount of BOS funds received by primary schools in the 2014 fiscal year was Rp. 580,000/student/year (Permendikbud RI 2013). Starting in January 2015 in accordance with Minister of Education and Culture Regulation No. 161 of 2014 concerning Technical Instructions for the Use and Financial Responsibility of the 2015 BOS Fund, the Budget Year was increased to Rp

800,000/students/year. This amount will change every year in accordance with the education budget set in the APBN or APBD. The use of BOS funds must be adjusted with technical guidelines provided by the center so that planning and use of budgets and expenditures can run effectively and efficiently (Mulyono, 2010).

Fattah (2012) divides the operational costs of education at the school level, taken from the school revenue and expenditure budget (RAPBS) plan. In its implementation, the preparation of the RAPBS is carried out by the school principal and school committee. But in reality, there are still many principals who do not involve every element in the school. The principal arranges for himself how the planning, use and accountability. Principals should as leaders be able to prepare RAPBS in accordance with technical guidelines such as for use for learning activities, maintenance of facilities and infrastructure, equip school facilities and improve the quality of education in schools.

In general, the procedures for implementing school finance management are carried out by compiling school finances, making budgets as outlined in the RAPBS, making reports on school revenues and expenditures, and being able to manage school finances well. In making RAPBS, principals must consider the growth of their students, the importance of maintaining, repairing and even purchasing school facilities and infrastructure, and most importantly, how the learning process can take place effectively and efficiently in accordance with educational objectives.

BOS funds used by schools must be adjusted to the technical guidelines used. How they are used and what they are used for must be adjusted with the boss's technical guidelines. The aim is to avoid misunderstandings between the principal, teachers, school committee and the community. Therefore the headmaster must be careful in using BOS funds. The use of BOS funds must go through an agreement

and a joint decision between the BOS Management Team, the teacher board and the school committee. The results of the agreement must be based on the priority scale of school needs, specifically to help speed up the fulfillment of school service standards.

Sagala (2013) explains that there are 2 factors that influence a dynamic budget, namely operational budget and budget strategy. The operating budget is a budget that is related to predicting the expenditure of program implementation both related to school management and learning management. The budget strategy has its own power to overcome opposing problems such as the desire for a good attitude with a high willingness to achieve dreams. Sagala (2013) stated that "cost is all funds received directly or indirectly and obtained from various sources and will be used for educational purposes in a school." Furthermore explained that costs had a positive impact, each school program included: 1) increasing teacher welfare and improving personal welfare in administration which certainly had implications for teaching and learning activities in schools; 2) because with sufficient funds The teacher does not need to look for extras outside the school where he is assigned and can devote his attention to the place where he teaches.

In connection with the implementation of the BOS program, in SD Negeri 1 Pulau Rimau, Banyuasin Regency in 2018 obtained BOS funds of Rp.81,760,000.00. BOS assistance funds are received directly by each educational institution, elementary school and senior high school, both public/private. The use of BOS funds must be based on mutual agreements and decisions between the School BOS Management Team, the Teacher Board, and School Committees that must be registered as a source of revenue in the School Budget Activity Plan (RKAS) or School Expenditure Budget Plan (RAPBS), in addition funds obtained from local governments or other legitimate sources. The results of the

agreement on the use of BOS funds (and other funds) must be stated in writing in the form of minutes of the meeting with the signatures of all meeting participants present.

Based on observations and experiences of researchers at SD Negeri 1 Pulau Rimau, there are several problems related to the management of BOS funds, while the problem is because the technical instructions in management are always changing and the opportunity for training is also very short in time. So that BOS fund managers still experience difficulties in using funds and preparing reports. As well as the lack of socialization to teachers, so some teachers do not yet know about how to manage BOS funds. In addition, the accountability of schools to BOS funds is not clear, so many schools are unclear in realizing the use of BOS funds. In addition, the interest in evaluating the implementation of BOS is that BOS funds are not given directly to students but are received and managed by schools. In addition, the BOS program has never been evaluated either by school institutions or other institutions so that until now it has not been known how much benefit and scope in BOS mapping for students (Mugiri, 2013).

2. Research Method

The implementation of this research uses a descriptive qualitative method or approach, because the purpose is to describe and describe what it is about a particular variable, phenomenon, state or social phenomenon. Therefore in this study the case study research method was used. This research is used to describe the picture of an empirical way of using BOS funds in SD Negeri 01 Pulau Rimau. A case study is a method for gathering and analyzing data regarding a case (Syadiah, 2007). Researchers directly enter the field and try to collect data in full in accordance with the main issues relating to the implementation of the Program Policy for the provision of BOS funds. Data collected according to the focus of research in the form of words, actions,

situations, documentation and events observed. The collection of data using indepth interview, therefore the researcher will record, and use the support of a recorder or tape recorder, and observe the behavior of the interviewee (Moleong, 2001).

Research data in the form of written or oral words, pictures, photographs or actions obtained from data sources, namely people, writing, and places. Data sources were obtained from three objects, namely paper, place, and person. Paper, which is the source of data for documents, books, magazines, or other written material. Both in the form of theory, research reports, and so on. Place, i.e. the source of data in the form of a place that becomes the object of observation with various behaviors or actions of the people in that place. Person, i.e. the source of data in the form of people (respondents) to meet, ask, and consult (Arikunto, 2002).

Data collection is the recording of events, matters, information and characteristics or all elements that will support and support research. Data collection is done by using certain techniques. Based on the method, some data collection is known, namely questionnaire, interview, observation, documentation, and content analysis (Hasan, 2002). To obtain primary data in this study used data collection tools in the form of observation, interviews, while the documentation in the form of archives used as supporting data or secondary data. These instruments are used to obtain data on the implementation of the BOS program at SD Negeri 01 Pulau Rimau.

The data analysis technique used in this study as stated by Moleong, the process of qualitative data analysis begins by examining all available data from various sources, namely from interviews, observations that have been written in field notes, personal documents, official documents, pictures, photographs, etc. The next step is to carry out data reduction carried out by way of abstraction. Abstraction is an attempt to make a summary of the core, processes and

statements that need to be maintained, so that it remains in it. The next step is to arrange them into one unit, then categorize them in the next step. The last stage of data analysis is to check the validity of the data.

In this study, data on the implementation of the BOS program at SD Negeri 01 Pulau Rimau, Banyuasin District were obtained, both through interviews and documentation presented thoroughly, then the required data were selected and grouped into the information groups that had been compiled. If the lack of data is obtained, then the data is improved by searching again, either through interviews or existing documents, and after that the exposure and analysis of the existing data is carried out. The data obtained in this study are in the form of words, sentences, or paragraphs, and expressed in the form of narrative description in the form of real events that occur and are experienced by the subject. Therefore the analysis technique used in this study is descriptive analysis.

3. Results and Discussion

School expenditure income budget planning (RAPBS) in SD Negeri 1 Pulau Rimau, namely funding the development of 8 quality standards of education, such as developing graduate competencies, developing standard content, developing standard processes, developing educators and educators, developing facilities and infrastructure, developing management, developing financing, and developing the implementation of an assessment system. The draft cost planning can be seen in the following table:

Table 4.4 RAPBS of SD Negeri 1 Pulau Rimau

No	Description	Coast
1	Competency	1,575,000
2	Development of Content Standards	576,000
3	Development of Process Standards	6,951,250
4	Educator and Education Development	6,000,000

5	Development of Facilities and Facilities	17,796,900
6	Development Management	2,450,000
7	Development of Funding	43,955,288
8	Development and Implementation of an Assessment System	2,550,000
		81.854.938

In the process of planning the school's income budget, of course the principal conducts a meeting at the beginning of the school year with the teacher board and school committee. the head of SDN 1 Pulau Rimau has conducted the RAPBS meeting quite well. This is based on the authors' research findings through interviews with Masniar, S.Pd. as a class teacher. At the beginning of each year the headmaster always holds a joint meeting to discuss the draft school expenditure income in the new school year. This meeting was held to reach mutual agreement. The RAPBS also discusses the use of BOS funds that were received well in Quarter I-IV that their use will be realized. Based on this explanation it can be understood that the head of SD Negeri 1 Pulau Rimau had held a RAPBS meeting at the beginning of the school year. Then the researcher conducted an interview with the principal of SD Negeri 1 Pulau Rimau to confirm the truth of the RAPBS meeting. Following are the results of the researchers' interview with the Principal of SD Negeri 1 Pulau Rimau: As the school principal at SDN 1 Pulau Rimau, I invite the teacher council and the school committee to discuss the RAPBS at the beginning of the school year and discuss and the BOS that will be received and the use and BOS up to the accountability report, then the strategic plan is also made.

Based on this explanation, it can be understood that the Principal of SDN 1 Pulau Rimau has carried out its role by making a plan of activities every new school year. This step is already very good, considering the school principal is fully responsible. Therefore, without a definite plan, the

process of activities at school will not run optimally. Planning The use of BOS funds is always carried out and coordinates with committees and teachers. A good school principal is a school principal who has the willingness and ability to prepare plans that include strategic, operational, annual plans as well as school budget and expenditure plans. These four things indirectly greatly affect teacher performance improvement. Overall, the use and BOS planning has been included in the RAPBS of SD Negeri 1 Pulau Rimau.

After schools implement the school expenditure income budget plan (RAPBS) and BOS funds are transferred to school accounts, of course there is the use of BOS funds, and the use of BOS funds is carried out in accordance with the RAPBS and according to technical instructions. When using BOS funds, of course, carry out good planning, so that there is no misuse or misappropriation of BOS funds. Preparation of school principals every year, namely preparing disposition forms and school cash books made together with school treasurers. Based on the results of researchers' interviews with Mrs. Helli yana, S.Pd as subject teachers: In purchasing something needed for learning, we first submit a disposition request for learning facilities to the principal and be known by the school treasurer. After being approved by the school principal and treasurer through proof of nominal receipts of money, our disbursed funds spend learning facilities according to what was submitted to the store by asking for proof of expenditure in the form of a shopping note with a stamp.

Based on the results of the interview, it can be understood that the process of using BOS funds is in accordance with technical guidelines set by the government. The use of BOS funds that are transparent and known by school residents such as the school board and school committee can improve the quality and quality of schools, because school operations can run well. This can be clarified by the Principal of SD Negeri 1 Pulau Rimau: We as school principals approve and know the use

of BOS funds that go into the RAPBS that we have agreed with the school board and the school committee, of course the use of BOS funds must be approved and agreed by the school treasurer, because the BOS funds to be issued are recorded in the school KAS book and make it easier for school treasurers later in compiling reporters the responsibility of BOS funds.

Based on these explanations, it can be understood that the use of BOS funds is very helpful in learning activities in schools and is very well managed and transparent. The accountability report on the use of BOS funds in SD Negeri 1 Pulau Rimau, compiled by treasurer and school principal. The accountability report certainly contains evidence of the use of funds such as receipts for service payments, power payment slips, memorandum of spending on consumable goods, and receipts for spending on tools and infrastructure supporting learning. The form of the accountability report can be seen in the appendix.

After planning the use and BOS that goes into the RAPBS, then its use is managed very well and transparently, of course, it will make it easier for the school principal and treasurer in preparing accountability reports on the use of BOS funds. This is consistent with the explanation of the principal of SD Negeri 1 Pulau Rimau: We as the school principal report the use of BOS funds to the finance department of the district education office and the district tax directorate general. Then the mechanism for reporting BOS funds is quarterly or every 3 months. The report made is the draft RAPBS, shopping disposition forms, receipts and proof of shopping memorandum made in 3 copies then bound.

Based on this explanation it can be understood that the accountability report on the use of BOS funds is in accordance with technical guidelines set by the government. This was made clear by the results of the interview with one of the teachers by Mrs. Mutia Fitriya, S.Pd as the treasurer of BOS: In our opinion, the existence of BOS funds can

help improve the quality of learning in SD Negeri 1 Pulau Rimau, as well as new learning facilities that can be purchased with BOS funds, such as mathematics teaching aids, science laboratory equipment, and charts needed in learning process in class. And we, as school treasurers and BOS treasurers, reported the use of BOS funds to the district education department's finance department and the district tax directorate general. Then the mechanism for reporting BOS funds is quarterly or every 3 months. The report made is the draft RAPBS, shopping disposition forms, receipts and proof of shopping memorandum made in 3 copies then bound.

Based on this explanation, it can be understood that BOS funds greatly help improve the quality of learning, improve the quality of learning facilities, and the reporting mechanism for the use of BOS funds is in accordance with technical guidelines given by the government. Then the researcher conducted an interview with one of the sixth grade students about the use of BOS funds: At SD Negeri 1 Pulau Rimau, as long as there is a science practicum activity, we have never been asked for contributions, practical tools and materials are available at school, all extracurricular activities are free of charge, each extracurricular activity we are free to choose as desired and follow the schedule determined by the school, and every activity is free of charge, and the improvement of students' wc by the school is very good ”.

Based on the results of researchers' interviews with students, it can be seen that the use of BOS funds can already be felt by students of SD Negeri 1 Pulau Rimau. Certainly students' expectations are the same as other school residents, namely BOS funds will still be programmed by the government for teacher welfare and improvement in the quality of special education at SD Negeri 1 Pulau Rimau.

The benefits of BOS funds that have been arranged for SD Negeri 1 Pulau Rimau are channeled to the payment of six teachers'

honorarium teachers, treasurer incentives, school principal incentives, operator service expenditure, consumption for 3 months, transportation costs for socialization and seminars, purchase of building materials (sand) as well as building raw materials, namely cement, payment of artisan wages, payment of class teacher incentives, consumption of competition activities, album printing costs for carrying out extracurricular activities and competitions, internet pulse purchase, ATK purchase, stamp duty purchase, honorarium payment for new student admission committee (PSB) and introduction of the school environment (PLS), honorarium for resource persons for scout extracurricular activities, KKG and KKKS transport, purchase of wall paint, and payment for cleaning services. All are recorded in the KAS supporting books shown in the table on the use of BOS funds.

Impact of the use of BOS funds that are used Based on the results of a study of the BOS Financial Responsibility Report from SD.Negeri 1 Pulau Rimau, namely the teaching and learning process is running effectively, extracurricular activities and competitions are running well from the use of BOS funds, there are minor improvements in schools such as painting and repairs lightweight school buildings, as well as the construction of student wc. Completeness of stationery, to the management of school Dapodik.Managerial Implementation Process.

Based on the research conducted, it was obtained that the evaluation of the implementation of the school operational assistance (BOS) program by the school principal in SDN 1 Pulau Rimau had done quite well. In accordance with the RAPBS that has been prepared, there are three aspects in the activities that must be carried out by the school principal. The three aspects are planning, use, and accountability.

The first aspect is planning. A good headmaster is a principal who is able to plan. Based on the research findings, it is known that the head of SDN 1 Pulau Rimau has

carried out his role as the head of the BOS management team in making strategic planning with annual plans and school revenue and expenditure budget plans that are prepared in each current year. Overall planning, especially related to the use of BOS funds, will greatly affect the quality of learning. The Principal of SDN 1 Pulau Rimau has carried out its role by making a plan of activities every new school year. This step is already very good, considering that the school principal is fully responsible for his duties as chairman of the BOS management team. Therefore, without a definite plan, the process of using BOS funds in schools will not run optimally.

In connection with the use of transparent BOS funds, researchers found that observations from school KAS books and interviews with teachers, procedures for using BOS funds through disposition forms that were approved by school principals and treasurers, as well as evidence of receipts and store-bound shopping memorandum. The amount of BOS funds requested is in accordance with the required receipt of expenditure. The necessary learning facilities have been entered into the RAPBS which was prepared with the school principal, treasurer, teacher, and school committee.

The final aspect is the ability of school principals and treasurers in preparing accountability reports. The draft RAPBS and school KAS books as well as proof of receipts and memorandum of shopping are arranged into one and bound in 3 copies, as a report of accountability to the treasurer of the district education office, the directorate general of taxes, and school archives.

Then the impact of the use of BOS Funds is used Based on the results of a study of the BOS Financial Responsibility Report from SD.Negeri 1 Pulau Rimau, most of the BOS funds are used for activities, channeled to the payment of six teachers' honorariums, treasurer incentives, principal incentives, service spending operator, consumption for 3 months, transportation costs for socialization

and seminars, purchase of building materials (sand) and building raw materials namely cement, payment of worker wages, payment of classroom teacher incentives, consumption of competition activities, album printing costs of carrying out extracurricular activities and competitions, credit purchases internet, purchase of stationery, purchase of stamp duty, payment of honorarium for new student admission committee (PSB) and introduction of school environment (PLS), honorarium for resource persons for scout extracurricular activities, KKG and KKKS transport, purchase of wall paint, and payment of cleaners' wages.

4. Conclusion

Based on the evaluation results, it has been revealed that the implementation of BOS in 2019 for SD Negeri 1 Pulau Rimau has been carried out well, although there are still a number of records. The research results revealed that BOS in 2019 for SD Negeri 1 R Pulau Rimau is Rp. 62,080,000, of that amount (30%) for the payment of honorary staff/GTT/PTT, Personnel, (25%) for spending on service goods and (20%) for teaching and learning activities, (15%) student activities and (10%) and building maintenance.

Conceptually, the use of BOS funds in SD Negeri 01 Pulau Rimau, the School holds the key to success. The conclusions that can be drawn in this study are as follows: 1) The BOS Program Planning has been carried out well, namely by preparing the School Expenditure Budget Draft (RAPBS) made by the School Principal, Teachers and School Committee; 2) The use of BOS funds carried out is in accordance with the 2015 Technical Guidelines used by schools, in this case the school principal and teachers are also supervised by the school committee as a form of making the School BOS Management Team; 3) BOS Financial Responsibility Report from SD Negeri 01 Pulau Rimau, the use of BOS funds, which is channeled to the payment of teacher honorariums, treasury incentives, school principal incentives,

operator service expenditure, consumption for 3 months, transportation costs, socialization and seminars, purchase of building materials (sand) and building raw materials, namely cement, payment of the worker's wages, payment of class teacher incentives, consumption of competition activities, album printing costs for conducting extracurricular activities and competitions, internet credit purchases, ATK purchases, stamp duty purchases, payment of honorariums for new student admission committee (PSB) and introduction of the school environment (PLS), honorarium for resource persons for scout extracurricular activities, KKG and KKKS transport, purchase of wall paint, and payment for cleaning services; 4) The benefits and impacts of the BOS program at SD N 01 Pulau Rimau is that the learning process is increasingly effective by always improving and adding school facilities.

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