

# THE EFFECTIVENESS OF SCHOOL OPERATIONAL ASSISTANCE PROGRAM IMPLEMENTATION IN IMPROVING TEACHER PERFORMANCE AND EDUCATION QUALITY IN ELEMENTARY SCHOOLS

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## Abstract

School Operational Assistance (BOS) is an Indonesian government program that aims to provide funding for operational costs for basic educations as a part of compulsory education programs. The research was conducted to analyze the effectiveness of the implementation of the BOS program in improving teaching performance and education quality. This study used a qualitative descriptive approach by using informants, including school principals, school treasurers, teachers, and school committees. Informants were selected by using purposive sampling technique and carried out to obtain data and produced an analysis of the field phenomena regarding the BOS program using the GOEM (Goal Oriented Evaluation Model) evaluation model. Indicator instruments include the preparation, structure, distribution, use, monitoring, reporting. The results showed that: (1) In general, the effectiveness of the implementation of the BOS program in the Kedu sub-district was appropriate in accordance with the BOS technical guidelines. (2) The effectiveness of the current use of the BOS fund program was less effective in improving teaching performance in pedagogic competence because BOS funds were not well targeted. In conclusion, innovative strategy is needed to improve learning programs as a the main targets.

**Keywords:** implementation of BOS funds; teacher performance; quality of education

## INTRODUCTION

Education in a broad sense is all learning skills that take place in the environment and throughout life. Education is all life situations that affect individual growth. While education in a narrow sense is teaching carried out by schools as formal institutions. Education is all the effects that the school strives for on children and adolescents who are given to them so that they have perfect abilities and full awareness of their social relationships and duties. Education is one of the keys in improving the standard of living of a society. Therefore, the state as a guarantor of people's lives must be able to provide education so that the standard of living of its people is getting better. In Law no. 20 of 2003 concerning the National Education System, it is stated that every citizen aged 7-15 years is required to attend basic education.

Meanwhile, Article 34 paragraph (2) of the Constitution of the Republic of Indonesia states that the Central Government and Regional Governments guarantee the implementation of compulsory education at the minimum level of basic education without charging fees, in paragraph (3) it is also stated that compulsory education is the responsibility state organized by educational institutions of the Central Government, Regional Government, and the community. To realize the mandate of the Law, the Government is obliged to provide education services for all students at the basic education level, namely SD and SMP and other equivalent units. One of the

government programs in the education sector that has received a large budget allocation is the School Operational Assistance Program (BOS).

BOS funds are central government assistance to all schools and places of independent learning, both public and private, in all provinces in Indonesia. BOS aims to aid schools in order to free up the cost of education for poor and underprivileged students and make it easier for other students, so that they can obtain quality education services (Kemendikbud, 2013). With the BOS program, schools are required to be able to plan, implement and evaluate and be accountable for the management of these educational costs transparently to the community and government. The management of education financing will have a direct effect on the quality of schools, especially with regard to infrastructure and learning resources (Azhari & Kurniady, 2016). Many schools are unable to carry out teaching and learning activities optimally, only because of financial problems, both to hire teachers and to procure learning infrastructure.

In the future, the BOS program will not only play a role in maintaining the number of students but must also contribute to improving the quality of basic education. In addition, the increase in the amount of BOS funds as the main pillar of realizing basic education is free of charge. According to (Dewi, YUDANA, & AGUNG, 2015), as many as 906,475 teachers (41.07%) out of 2,079,348 teachers in public and private schools do not have teaching qualifications due to low education and competence. Of the 41.07% the majority are elementary school teachers, both public and private. This certainly has a negative impact on the quality of education in schools because teachers are the main facilitators of knowledge for students in the school environment. The low performance of teachers due to low teacher competence can be avoided if schools have sufficient funds to carry out training programs or increase teacher competence. Unfortunately, the government has not or has not provided any training funds for teachers, including in the BOS budget. Whereas in the management of BOS funds, the government has compiled the elements that are mandated to manage the BOS funds.

The elements involved in the management of BOS are the central BOS Management Team, the Provincial BOS Management Team, the Regency/City BOS Management Team, and schools. All elements involved in the management of BOS are expected to understand the technical provisions that must be carried out in the context of implementing the BOS program. Misunderstanding by managers can create obstacles in the implementation of the BOS program. Schools occupy an important position in determining the use of BOS funds, because schools are agencies directly related to the management of the BOS funds. According to the provisions, BOS funds are managed by school principals and teachers, or administrative personnel appointed as BOS treasurers. Schools may use the BOS funds for several types of expenditures according to the program guidelines and based on the School Revenue and Expenditure Budget Plan (RAPBS) prepared by the school and the School Committee.

It is hoped that this research can provide a clearer picture of how BOS funds are managed in elementary schools and their impact on improving the quality of primary schools. The quality of education is influenced by four aspects, namely the educational curriculum, principal leadership, facilities and infrastructure, and the learning process in schools. In this study, researchers will focus on aspects of facilities and infrastructure

related to the BOS program. The focus of the problem in this study is the management of BOS funds, and their effect on teacher performance and the quality of education in elementary schools (SD-SMP).

The author conducted research in several public elementary schools in the Kedu District of Temanggung Regency which had received BOS funds in 2019. The school's priority scale in managing BOS funds included:

- a. Basic textbooks for each student.
- b. Honorary teacher. For now, the number of honorary teachers per elementary / elementary school in Kedu District is between 3-5 people.
- c. School maintenance, for example, is painting school walls.
- d. Extracurricular. Extracurricular activities such as Drum Band, Scouts, Calligraphy, and School Security Police Training (PKS)
- e. Cost of photocopying copying/of daily test sheets / tests, exam questions.
- f. Purchase of consumable tools and others in accordance with existing technical instructions, and so on.

From the several points above, researchers have not found a significant or appropriate use of BOS funds for the development of teacher performance in the pedagogic field through teacher performance trainings that should be held continuously and continuously. In addition, researchers also want to know how schools regulate BOS funds for the purpose of improving the quality of education in their schools, especially in the aspect of procurement of learning facilities and infrastructure such as learning media, laboratories, and so on.

Therefore, the authors chose the title of the article "The Effectiveness of the Implementation of the BOS Program in Improving Teacher Performance and Quality of Elementary School Education in Kedu District, Temanggung Regency."

Based on the limitations of the problems described above, the formulation of the problem in this study is as follows:

- a. How is the Implementation of the BOS Program for Elementary Schools in Kedu District, Temanggung Regency?
- b. How is the effectiveness of the implementation of the BOS program in improving teacher performance in the pedagogical aspects of Elementary Schools in Kedu District, Temanggung Regency?
- c. How is the effectiveness of the implementation of the BOS program in improving the quality of elementary school education in terms of facilities and infrastructure in Kedu District, Temanggung Regency?

In accordance with the formulation of the problem above, the objectives of this study include:

- a. To describe the implementation of the BOS program for Elementary Schools in Kedu District.
- b. To determine the effectiveness of the implementation of the BOS program in improving the performance of elementary school teachers in Kedu District.
- c. To determine the effectiveness of the implementation of the BOS program in improving the quality of elementary school education in Kedu District.

## RESEARCH METHOD

The research method is a scientific method used to facilitate research by using certain techniques and tools to obtain results that are in accordance with the research objectives. This research is a descriptive evaluative research, namely research that intends to describe systematically, factually and accurately about the phenomena being investigated, in this case the implementation of policies (Arikunto, 2013). Evaluative research is basically focused on final recommendations that confirm whether a policy can be maintained, improved, improved, or even dismissed based on the data obtained. While the research method used is qualitative. The qualitative method is a research method based on the philosophy of pot positivism which is used to examine the condition of natural objects in which the researcher acts as the key instrument, the data collection technique is done by triangulation/combination, while the data analysis is inductive/qualitative, and the results of qualitative research emphasize more on meaning. rather than generalization (Sugiyono, 2012).

(Sugiyono, 2012) explains that descriptive evaluative research with qualitative methods describes, summarizes various conditions, various situations, or various phenomena in the form of social realities that occur in the community that is the object of research. From the above understanding, it can be concluded that descriptive evaluative research with qualitative methods is a study that describes a phenomenon through descriptions in the form of words and language that aims to describe ongoing phenomena or occur especially in policy implementation. This research method was chosen because the author examined a policy designed by the government in the form of implementing the BOS program. By using this descriptive research, researchers can obtain an overview of the implementation of School Operational Assistance funds in schools in the Kedu District area in detail and in depth.

This research was conducted to obtain data and to draw conclusions from phenomena in the field regarding the BOS program using the GOEM (Goal Oriented Evaluation Model evaluation model). The steps taken according to this model consist of; setting general goals, classifying goals or objectives, defining goals in the context of behavioral terms, determining situations in which goal achievement can be demonstrated, developing or selecting measurement techniques, collecting performance data, and comparing data with behaviors that describe goals (Handayani & Ismanto, 2020). The determination of informants in this study used a purposive sampling technique, where the selection was made intentionally based on predetermined criteria based on the research objectives (Arikunto, 2013). The number of State Elementary Schools in the Kedu District, Temanggung Regency is 26 schools where all these schools receive BOS funds from the government. Due to the limited time and energy possessed by the author, the author will take about fifteen samples of State Elementary Schools taken. School sampling also uses purposive sampling technique. With this technique, whether information is good or not, is no longer measured in the number and randomness of sources, but on the informant's understanding of the information needed in this study.

## RESULTS AND DISCUSSION

In this chapter, the researcher will describe and describe the data and research results regarding the problems that have been formulated in the introduction. The policy evaluation model that can be used by researchers for this BOS program is the Goal Oriented Evaluation Model (GOEM). The methods used in evaluating the objectives are; (1) collect data in describing objectives, (2) consider forum opinions to review, and evaluate objectives, (3) collect document data from various sources, (4) analyze and describe the achievement of program objectives. Research data obtained using in-depth interviews with informants. Researchers also use observation techniques and direct school documentation to complete the data that has been obtained. This qualitative descriptive research focuses on the implementation of the BOS fund program and its effectiveness on the quality of education and the competence of elementary school teachers in the Kedu district. Researchers use a qualitative approach to see the natural conditions of a phenomenon and is also a research procedure that produces descriptive data in the form of written or spoken words based on the people or behavior observed.

### **a) Effectiveness of the Implementation of the BOS Program in Elementary Schools**

Based on the research process that has been carried out, the researchers found the necessary data. In this study, researchers collected data regarding the implementation of the BOS program in elementary schools. In implementing the BOS program, researchers describe three stages, namely planning, using funds, and reporting on the use of funds. Data were obtained from interviews with most of the principals, BOS treasurers, and elementary school teachers in Kedu District. The total respondents that the researcher interviewed were 56 people from different schools and positions. The research results in this discussion will be described as follows.

The researcher conducted interviews with several school principals, including Mrs. Hartiyah, the principal of SDN 2 Bojonegoro, Mr. Yakup, the Principal of SDN Salamsari, Mrs. Artimah, the principal of SDN 1 & 2 Gondangwayang, Mr. Agus Sukiyana, the Principal of SDN 3 Kedu and SDN 2 Mergowati, Mr. Usup. Sopandi, the principal of SDN 2 Kedu, Ms. Nurhayati, the principal of SDN Kutoanyar, Mr. Partono, the Principal of Kundisari, Ms. Sri Wahyuni, SDN Tegalsari, and Ms. Churniawati, the principal of SDN 1 Mojotengah. Respondents stated that:

*“Yes, we have socialized the preparation of the RKAS to school residents, school committees, and interested institutions. The RKAS is run by members of the RKAS preparation consisting of the Principal, BOS treasurer, teachers, and school committees. In addition, we have technical instructions for the preparation of BOS funds from the government which we have followed suitably.”*

Respondents stated that they had planned and prepared the annual BOS budget plan together with members of the RKAS preparation consisting of the school principal, BOS treasurer, class teachers, and school committees starting with

the socialization of the preparation of the RKAS and the process to all school residents, committee's schools, and institutions with an interest in the BOS program.

This answer is in line with that given by the second respondent, namely Mrs. Nurkhayati, the Principal of SDN Kutoanyar. Respondents gave an answer in the form of:

*"Every year we give notification of the preparation of the RKAS to stakeholders such as school committees, communities, and relevant agencies because they will know and approve the RKAS prepared by school principals, teachers, and school committees."*

With this statement, the researcher asked how the process of preparing the RKAS in a meeting was carried out. So, the respondent stated that:

*"To prepare the RKAS, the amount of the planned budget depends on the needs of the school and the availability of school funds, which will then be prepared together with the team."*

To strengthen the answer from the principal, the researcher interviewed a teacher named Farida Zulaikhah who explained that:

*"In the preparation of the RKAS, the BOS Treasurer always asks us for suggestions regarding what needs must be met immediately, then the BOS treasurer together with the school principal and teachers set a priority scale from the most important need."*

In addition to interviewing Farida Zulaikhah's mother, the researchers interviewed several teachers and BOS treasurers from different elementary schools regarding the preparation of RKAS, namely Hastin Okta; BOS treasurer at SDN 3 Kedu, Tri Apriyanto; BOS Treasurer at SDN 2 Kedu, Subargi; Teachers at SDN Tlahap, and Singgih Jatmiko; Teacher at SDN 2 Bojonegoro, etc.

Of the twelve BOS treasurers interviewed by researchers, one respondent admitted that he had experienced problems in the process of distributing funds from the government to schools, the respondent was the BOS Treasurer at Candisari Elementary School, Ibu Fitri Ambarwati. Respondents stated that:

*"Yes, our school has experienced problems in the process of distributing BOS funds, our school has received BOS funds that are not in accordance with the number of students in our school. We solved this problem by coordinating with school operators and asking for help from the Temanggung District Education Office."*

With this answer, the researcher also interviewed several teachers from different schools. We interviewed seventeen classroom teachers. Fifteen respondents stated that the distribution of funds to schools went smoothly, while three respondents felt that they had experienced problems in the process of distributing BOS funds to their schools. They are Mr. Sumarno, a teacher at SDN 2 Mergowati, Ms. Monarsih; Teachers at SDN 1 Tanggulanom, and Mr. Subargi; Tlahap Elementary School teacher.

From the results of the interview, the researcher knew that the distribution of BOS funds in general went smoothly, but it was also possible to experience some obstacles in disbursement. Among them are the amount of BOS funds that are not in accordance with the number of students in the school and the delay in the

distribution of BOS funds. BOS funds distributed to schools may differ from the number of students in schools due to administrative errors. The most common administrative errors that occur are student data that has not been entered correctly. However, this can be overcome by immediately contacting the school operator who plays a role in synchronizing student data.

#### **b) The Effectiveness of the BOS Program in Improving Teacher Performance**

To improve the quality and performance of teachers, BOS funds are used to finance teacher quality improvement activities (MGMP, MKS, teacher training, etc.) and honorarium for teachers and honorary education personnel. In this study, the focus of teacher performance observed was Pedagogic Competence and Professional Competence. Researchers interviewed 34 teachers from 26 elementary schools in Kedu District. Researchers questioned the ability of teachers in terms of pedagogics. The researcher interviewed Ms. Isna Khotimah, a class teacher who is also the Treasurer of BOS SDN 1 Tegalsari about BOS funds as a means of financing the development of the teaching profession, the resource person said that:

*"From the Permendikbud it is written that BOS funds can be allocated to teacher professional development. However, there is no instruction from the Education Office to require funds for training. This is because sometimes the received BOS funds run out before they can be used to finance teacher training."*

Based on another resource person, namely the BOS Treasurer at SDN 1 Muncar, Mr. Riosasono. Mrs. Rindang Kurniawati from SDN 1 Ngadimulyo. The informant provided information that:

*"As a BOS Treasurer and a classroom teacher, I feel that professional development and training for teachers are very important to support learning in schools. Therefore, I hope that the BOS funds for this purpose can be increased because now the BOS funds are not sufficient to finance training for teachers because all funds are used for other purposes such as book pawnshops, school repairs, and honorary teacher fees."*

Based on the answers from the informants, it is known that schools allocate BOS funds for teacher activities by prioritizing the needs of facilitating students such as curriculum preparation, SKL surgery, KKG, E-Reports, and so on. Meanwhile, teacher self-development activities in the field of Pedadodik and Professional are not provided by BOS funds. Even more resource persons who claimed to have never received financial assistance from BOS funds to participate in training at all, namely 24 out of 34 teachers.

A resource person named Mr. Singgih Jatmiko, a teacher at SD 2 Bojonegoro explained that:

*"The cost of training for teachers is quite expensive, ranging from Rp. 300.000,- and up for one training. The cost of this amount is heavy for teachers, especially honorary teachers. In fact, I think that training activities are very important because teachers are required to always update their knowledge so that they are not outdated and can make learning more efficient or more fun for students."*

This information was also added by Mrs. Tri Setianingsih, Mrs. Hevita, Mrs. Pudji Astuti, teacher at SDN 1 Gondangwayang who stated similarly that:

*"The BOS funds in our school are said to be mediocre to meet school operational costs, so to provide durable learning media or expensive still overwhelmed. This makes teachers required to make innovations, especially now that elementary school children's material is a little different from what I got when I was in college. This is because as a teacher it is very important to take part in development training to improve teaching abilities. But many of us can't afford the training because of the high price. So, I personally only attend training once for a year, or at most once a semester."*

This statement is supported by several other teachers who state the same thing. With the results of this interview, researchers can draw the conclusion that the allocation of BOS funds is still minimal to be used to finance teacher quality development training in Elementary Schools in Kedu District.

Next, the researcher asked how important teacher quality improvement training was to teacher performance in the classroom and whether teachers would attend quality improvement training if financed by BOS funds. The first resource person was the BOS treasurer at SDN 2 Kedu, namely Mr. Tri Apriyanto who gave the following answer:

*"Of course, teacher quality development training is very important, teachers are a resource that influences learning activities. So, it is not only facilities and infrastructure that must be considered, but the development of teacher performance also needs more attention."*

Another resource person, Mrs. Eva Sulistiyani, a teacher at SDN 2 Tegalsari, argued that:

*"Training for teacher quality development is funded by BOS only for honorary teachers, while civil servant teachers must pay for these activities with their own money. In terms of funding for teacher training, the BOS program has not prioritized this because its focus is school operations. If there is a training funded by BOS, of course I will follow it because so far there have been quite a lot of trainings held by the Education Office or other agencies related to teacher quality development."*

From the results of interviews with thirty-four teachers, the researchers found that the implementation of the allocation of BOS funds was still very low compared to the teachers' interest in participating in teacher quality development training activities. Teachers are professional positions that must be intensively equipped with knowledge and experience through training, so that educational goals can be more easily achieved. Training is also able to improve competence, knowledge, skills, and change the attitudes and behavior of a teacher in order to follow the ongoing and ever-changing educational paradigm. However, because in this BOS program most of the allocation of funds is spent on school operations and student needs, the allocation of funds used for the development of teacher quality is very limited. Of the number of teachers that the researchers interviewed, only a third had attended teacher quality development training funded by BOS. So, from the results of the interviews, the researchers concluded that the implementation of BOS funds in improving teacher performance, especially the pedagogical aspect for most teachers in Kedu District, was still minimal.



### c) The Effectiveness of the BOS Program in Improving the Quality of Education

In this study, the quality of education that is the focus of the discussion by researchers is the infrastructure for learning activities included in the Facilities and Infrastructure Standards. The researcher interviewed most of the principals, BOS treasurers, and elementary school teachers in Kedu District. The first resource person was Mrs. Nurkhayati, the Principal of SDN Kutoanyar. He said that:

*“The existence of the BOS Program is a breath of fresh air for students and schools because it really helps school operations, students don't even need to buy textbooks anymore. However, for a school with a small number of students like ours, the BOS funds cannot cover all the activities listed in the Permendikbud. We must be careful in choosing activities and what are important to be financed with BOS funds. By far the biggest fund we have used for learning facilities and infrastructure, including learning media, is the maintenance and procurement of the library.”*

Another resource person was the principal at SDN 1 Mojotengah, Ms. Churniawati, who explained that:

*“In terms of educational facilities and infrastructure, BOS funds have covered the purchase of student books for all students. Meanwhile, other infrastructure facilities such as additional books in the library, repair of tables, chairs, ablution places, school building repairs are still very minimal so schools have to wait for some time to take turns repairing damaged facilities and infrastructure one by one. Because schools are no longer allowed to ask for any fees from students, so we only depend on BOS funds to do all kinds of school operational financing.”*

From the results of the answers from the sources above, with the allocation of BOS funds distributed to schools, the amount is different, based on the number of students, so in Kedu sub-district there are schools that can provide complete learning support equipment, but there are also schools that cannot do it completely. This is due to the different needs of schools from one school to another and due to the different amount of BOS fund receipts.

## CONCLUSION

Based on the results of qualitative research conducted using interviews, documentation, and observations held in elementary schools in Kedu District, Temanggung regarding the implementation of the BOS program and its effectiveness on teacher performance and education quality, several conclusions can be drawn, namely:

- a) In general, the effectiveness of the implementation of the BOS program in primary schools in the Kedu sub-district is good, although there are a few obstacles, but they can be improved. We need to know that the implementation of the BOS program is divided into three stages, namely the planning and socialization stages, the use and management of funds, and the reporting and evaluation stages. In the planning stage, schools must already have a BOS team consisting of the Principal, BOS Treasurer, and Teachers. The BOS team along with teachers and school committees prepare RKAS. Then in the second stage after the RKAS is reported through the BOS website online, the government will distribute BOS funds in 3

- stages, then the BOS funds are spent by the BOS Treasurer with the knowledge and supervision of the principal in accordance with the proposed RKAS. The last stage is reporting which is carried out 3 times a year online through the website with supervision and evaluation by the Education Office which is carried out every three months.
- b) The effectiveness of the use of the BOS fund program has provided an allocation for improving the performance of primary school teachers in the second sub-district. Mainly in the field of pedagogy which includes teacher performance training and teacher quality development, but the number is still very limited, because BOS funds have been used up for other purposes. So, in my opinion, current BOS funds are still less effective in improving teacher performance in pedagogic competence.
- c) The effectiveness of the implementation of the BOS program in improving the quality of primary school education in Kedu District is quite effective. This is because all elementary schools in Kedu District can carry out maintenance, renewal, and procurement of learning support facilities properly, but there are some learning media procurements that are still less than optimal due to the limited BOS funds obtained by schools compared to relatively large needs. However, overall BOS funds have been effective in maintaining the quality of education in terms of school facilities and infrastructure.

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