

The Implementation of BOS in SMA Negeri 37 Jakarta

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Abstract: The goal of this research is to acknowledge the implementation of *Bantuan Operasional Sekolah* (BOS) based on instruction and technical in aspects of application, distribution, and stakeholders engagement in planning, forming, and reporting of BOS in SMA Negeri 37 Jakarta. We use qualitative description method by descriptive analysis approach. This research explain something that occur in an arena, a field, or a particular region. The technique of this research are by interview, observation, and documentation review of data gathering. The informants of this research are: Head Master, Head of Administration, Treasurer, Team Management of BOS, Teacher and Committee of School. The document that we use are school profile, report of BOS SMA Negeri 37 in step I and II at 2015. The results of this research shows that:

- 1) the role of parents who are financially capable is still required even in a state of the government provides BOS funding.
- 2) BOS funds disbursement should be done once a month via the school's bank account in accordance with the needs of the school.
- 3) The involvement of school committees in the planning, implementing and evaluating BOS is apparently necessary so the cooperation between the school and the committees goes well, not only on its financial aspect but also other aspects such as the development of students' behavior and talent.

Keywords: Education Funding, Implementation, BOS

Background

BOS program was officially started in 2005. The funds are the result of the reduction of fuel subsidies by the government relocated to the costs of basic educational needs (Suryanto, 2008: 2).

BOS unit cost has increased significantly, i.e. for schools with at least 60 students could receive IDR 800,000/students/year at elementary level (i.e. SD/SDLB) and IDR 1,000,000/students/year at secondary level (i.e. SMP/SMPLB/SMTP/SATAP) (See appendix I, 2015: 3-4).

The total funds were calculated based on the number of students per school. The national cost unit (unit cost) of BOS program for senior high school level (SMA) is worth IDR 1,200,000/student/year. So, the total budget of the BOS program for senior high school level (SMA) in fiscal year 2015 amounted to IDR 5,347,291,800,000 targeting the entire high school program in Indonesia (Technical Guidelines, 2015: 4). Thus, BOS program became the main pillar to achieve free and accessible education in primary and secondary education.

Besides increasing the unit cost of BOS, the government has also issued a circular letter No. 23/MPN/KU/2009 regarding Free School Policy for Basic Education intended for governors, regents, and mayors throughout Indonesia to set up a regulation/decision of the Governor/Regent/Mayor regarding the implementation of free education policy. Free education policy is then applied by the local government to issue regulations or prohibitions for the school to charge fees to the parents. Even in some regencies and cities, the rule is strictly enacted by the office dismissal of some principals.

By the implementation of BOS, in 2005, the Gross Enrolment Ratio (*Angka Partisipasi Kasar* or *APK*) in primary education (SD) reached 115%, while in the junior high schools (SMP) has reached 98.11% in 2009, so the 9-year fair (educational) program have been completed seven years ahead of the target declaration of Education for All (EFA) in Dakar (See appendix I, 2015: 1-2).

The results of Permata's (2011) research showed that BOS contributed significantly in alleviating educational costs of schools, as it was well allocated to appropriate posts according to RAPBS which had been convened by the concerning parties, namely the parents, teachers, and school Committee. Among of these allocations are intended for the procurement of worksheet books, mid-semester and semester exams and activities, and monthly tuition fees for orphans and needy pupils.

Furthermore, BOS also has some disadvantages, such as the school is not completely free of cost, the time of disbursement, and the involvement of school committees. Abdul Majid (2013) argued that BOS served to increase the enrolment of pupils through tuition waivers or pupils' monthly dues. The aim of BOS to provide free education could not be fully implemented since the majority of the funds are used to meet (non-civil/private/voluntary) teachers' salaries and other operational costs.

The goals of this research is to acknowledge the implementation of BOS based on instruction and technical in aspects of application, distribution, and stakeholders engagement in planning, forming, and reporting of BOS in SMA Negeri 37 Jakarta. We use qualitative description method by descriptive analysis approach. This research explain something that occur in an arena, a field, or a particular region. The technique of this research are by interview, observation, and documentation review of data gathering. The informants of this research are: Head Master, Head of Administration, Treasurer, Team Management of BOS, Teacher and Committee of School. The document that we use are school profile, report of BOS SMA Negeri 37 in step I and II at 2015.

Result

Operational Components

As a basis in the use of the (BOS) funds, the school is primarily to make School Activity Budget Plan (*Rencana Anggaran Kegiatan Sekolah* or *RKAS*) to make it easier to apply. BOS funds provided by the government are used to meet non-personally operational needs related to the needs of students as well as the development of quality education and teachers.

The total amount of BOS funds that received by SMA Negeri 37 Jakarta in first period of January to June 2015 is worth IDR 496,200,000. The first expense of the (BOS) funds in January to June 2015 spent IDR 3,920,000 on the purchase of pens, pencils, board markers, printer inks, and papers.

The procurement of textbooks/supplementary books/reference books cost IDR 151,863,800. The types of books purchased were for the library collections, textbooks (for students) and books (for teachers), thus facilitating and enhancing teaching learning process.

The costs for maintenance and minor repairs of facilities/infrastructure of the school is IDR 48,624,050, such students' toilets, both men and women, the leaked roof, cracked classroom floors and floors of the corridor.

Subscriptions of power and other services amounted to IDR 9,929,780. This type of payment is also made from the BOP fund (the Education Operational Assistance) which came from the subsidies of Jakarta Special Capital Region authority, such as electricity, telephone, and internet (Wi-Fi).

The implementation of evaluation could cost approximately IDR 106,575,000 for mid-exams (UTS), final exams (UAS), supplies, and proctors' consumption.

Students' personal development, intra and extracurricular activities carried a cost of IDR 121,910,870. There are four types of extracurricular activities, i.e. sports, arts, organizations, and languages. Basketball, volleyball, indoor soccer, martial arts, crescent, taekwondo, *Paskibra* and badminton were some extracurricular activities related to sports. *Marawis*, bands, *Saman* dance, *Kadabras* and cinematography were to mention a few of students' artistic activities and performances. Likewise, there are some organizations such as OSIS, Classes' Representative Council (*Majelis Perwakilan Kelas* or *MPK*), *Paskibra*, Youth Red Cross (*Palang Merah Remaja* or *PMR*), *Rohis* and *Rohkris*. For the last extracurricular activity, there were only two extracurricular bodies namely Japanese Club and the English Club (Document Profile, 2015).

For (new students') admission activities, the funds spent cost up to IDR 23,922,500. Those funds were used for *PPDB*'s on-line service fees, New Students

Orientation (MOPDB), the copies of documents, the consumption of *PPDB*'s committees and members and transportation costs.

Professional development of teachers and education personnel cost IDR 22,875,000 upwards for activities such as *MGMP*, *IHT*, trainings, workshops and transportation in case of any activities out of school. The improvement of the school website's design and appearance to look more attractive and easier to access by the users cost over IDR 4,500,000.

The preparation of a report on the use of (BOS) funds consumed amounted up to IDR 2.079 million. The cost is used to prepare and send a report to the school authorities, such as the cost of copying, binding, consumption, transportation, fees and preparation of the BOS.

Based on the above explanation, in the first stage, the use of the BOS funds were allocated for the procurement of textbooks by 31%, comes out second to finance intra and extracurricular by 24%, the third consumption for the implementation of the evaluation of teaching learning activities by 21%, the fourth for the maintenance and repair of facilities and infrastructure of the school by 10%, the fifth for the activities of the new admissions by 5%, the sixth for the professional development of teachers and educational personnel by 5%, the seventh for the subscription of resources and services by 2%, the eighth for the development of the school's website by 1%, and lastly for the procurement of school's stationary (pens, pencils, board markers, etc.) by 1%.

Consequently, in the second stage, the total amount of BOS funds received was IDR 453,600,000 during the period of July to December 2015. The amount of BOS funds spent reached IDR 456,600,000. There is a margin of IDR 3,000,000. According to the school treasurer, there was an error in the calculation. The details are as follows.

The procurement of consumable things cost over IDR 39,647,000 for the purchase of lab equipment of science and social subjects/studies, English, computer spare parts, practical equipment of sports, arts, janitory, health, safety and learning multimedia CD (PT, 2015: 10).

The procurement of consumables spent roughly IDR 537,300 on science lab materials such as HCl, formaldehyde, aqu water and others, social subejcts' equipment such as chart format, sport apparatus such as shuttlecocks, health such as first aid tools (PT, 2015: 11).

The ICT-based management of school's individual funds through the *Dapodikmen*'s application was definitely the costs of individual school data entry including the identity of the school, students, teachers and education personnel, facilities and infrastructure. Financing services for data entry per record of learners,

educators and education personnel in the application *Dapodikmen* 2015 was as follows: (a) the entry per learner cost IDR 2,500; (b) the entry per teacher and educational personnel cost IDR 20,000 (PT, 2015: 13). The costs required for this post were up to IDR 3,579,370.

Whilst, the other expenses are such as the procurement of textbooks/supplementary books/reference books at cost of IDR 50,305,000; the maintenance and minor reparation of school's facilities spent almost IDR 60,000,000; the subscription of power and other services amounted to IDR 2,500,000; the evaluation of teaching learning activities cost up to IDR 125,368,150; the students' intra and extracurricular activities spent IDR 135,790,000; the professional development of teachers and educational personnel cost upwards IDR 33,873,180; the development of the school's website priced about IDR 2,000,000; and the preparation of a report on the use of (BOS) funds cost up to IDR 3,000,000.

Based on that elaboration, at this second stage, the biggest spending of the BOS funds was allocated for intra and extracurricular by 30%; the evaluation of teaching learning activities by 27% came in the second place; next, the maintenance and reparation of school's facilities and infrastructure 13%; the procurement of textbooks by 11%; the procurement of consumable items by 9%; the professional development of teachers and educational personnel by 7%; the IT-based management of individual funds through the *Dapodikmen*'s application by 1%; the development of the website and the use of consumable items about 0,12%.

The BOS funds that are received by the school are fairly abundant. Yet, according to the principal of Negeri 37 Jakarta, Mr. RT argued that the funds are still insufficient. "If both BOS funds from the central and local governments combined together, they are still much fewer compared to when the school took students' tuition fees from their parents," he added. However, to tackle this problem, the school took priority by sorting out important and contributive activities for their students.

According to the principal, every school has different needs based on *RKAS* made by each school. Nonetheless, the government calculated the amount of learners' spending only in a ratio of the average of national students' needs.

The Disbursement and the Involvement of Stakeholders

The disbursement of BOS funds is drawn every six months, specifically in March and August, though the school needs funding for school's operational costs every month. The commencement of the school's academic year began in July, BOS funds thus should be disbursed in June and/or every month. Consequently, The BOP and teachers' funds were used to cover the delay of disbursement of BOS, since the school has no other cash money.

The use of the funds each semester is planned in *RAPBS* by a meeting which was attended by the principal, treasurer, administration, and BOS management team. The school committees and the majority of teachers are not invited to the meeting. The expenditure of the funds on the global terms posted in the school's wall magazine, and for those who want to know more details could ask questions directly to the treasurer.

Since the introduction of BOS, and there is no obligation for parents to pay a monthly fee, parental and/or the school committees on child growth is felt decreasing. The school was very cautious in accepting any endowment from parents for fear of violating the rules of the local government. In fact, in certain cases, it could be a positive indicator and parents did not be bothered whatsoever.

Discussion

Firstly, the BOS funds from the central government did not meet the needs of the school ideally. Thus, the role of the community is still needed. According to Musfah (2005: 220), a good educational institution is supported by adequate costs. Each educational institution needs funds to sustain the process of education ranging from routine costs, the costs of activities, the costs of maintenance and repair. The needs of schools in each region is different, yet the BOS funds remained indiscrete for each school without a consideration of the status of the schools (public or private), schools' accreditation (A or C), the location of the schools (in the cities or villages).

The role of parents in school funding is still significantly needed, nevertheless, specifically of those who are financially able. Low-income parents are free from all financing the schooling of their children. Nandika (2007: 7) explained that although the SPP has officially been abolished by the government, in fact, the purchase of books, stationary, uniforms, transportation and allowance were some impediments for the poor ones to send their children.

Secondly, the disbursement of BOS funds per month more suitable to the needs of the school. Monthly disbursement will be better for the school as it will not consume BOP and teachers' funds for operational purposes. According to Irianto (2012: 41), a measure of success of a policy is in the implementation. The

implementation of a policy is more practical including in the executing and directing phases.

It is not impossible to be realized as long as there is willingness and participation of many parties, especially the government. In the implementation of policies that need to be considered is how the pre-condition for the successful implementation, namely communication, resources, disposition or attitude and bureaucratic structures (Syafaruddin, 2008: 87).

Thirdly, the involvement of school committees in the preparation of RAPBS was very important so that the development of the school is not the responsibility of the teachers only, but all parties. If the committees know well the school's finance or funds, it will be easy to ask for financial support from them. Parents have realized the importance of the quality of schools, so that they do not hesitate to help the school financially. Hasbullah (2015: 155) stated, although the main purpose of the BOS program is for equity and expanding access, BOS is also a program to improve the quality education, relevance and competitiveness as well as the management, accountability and public image.

The involvement of the school committee also shows an open and transparent financial management of the school. Indeed, the BOS funds should be managed properly and transparently. Therefore, there should be no further cuts and delays of the disbursement. The mechanism should also be proper so the funds could be channeled to the right parties and activities (Udiutomo, et al., 2015: 164).

The use of the funds needs to be well supervised to match the report. For instance, there are funds spent to repair sapras, yet there are two students' toilet doors could not be closed. Mulyono (2010: 18) wrote, since 2009, the supervision of BOS funds management significantly increasing. This was due to the proper and right use of the funds could guarantee a loan from the World Bank. The committee could be a tool of intra-control related to the implementation of the BOS. Before the (BOS) program, the school committee always involved in school finance. Since the introduction of BOS, the committee's role is reduced significantly, particularly related to the planning, preparation, and financial reporting school.

Conclusions

From the preceding discussion, it can be concluded that 1) the role of financially-capable parents is still required even the government provided BOS funding; 2) the disbursement of BOS funds should be drawn once a month via the school's bank account in accordance with the needs of the school. 3) the involvement of school committees in the planning, implementation and evaluation of BOS is necessary so that the cooperation between the school and the committees

run well, not only financially but also related to other aspects such as the development of behavior and talents of the students.

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