

# LEGAL ANALYSIS OF THE EFFECTIVE USE OF SCHOOL OPERATIONAL ASSISTANCE FUNDS IN NORTH HALMAHERA DISTRICT

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## ABSTRACT

Regulation of the Minister of Education and Culture Number 6 of 2021 Concerning the Technical Guidelines for Regular School Operational Assistance states that the purpose of providing BOS Funds is to help with school operational costs, increase flexibility and quality of learning for students. The government hopes that every poor citizen can get an education and experience a better teaching and learning process. school operations in North Halmahera Regency. This study uses qualitative research. The population study was all schools in West Kao District, North Halmahera Regency with a sample of 11 schools. This research was conducted from June to August 2022. The research instruments were interviews and observations. The results showed that the use of BOS funds had not been effective so that the quality of education was still relatively low.

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## INTRODUCTION

The problems that arise in society, ranging from low economy, crime, and other problems, are largely due to a low educational background, which means that human resources are also low. Poverty is one of the impacts of low human resources which is still a difficult problem for the Indonesian people to solve (Amborowati & Marco, 2016; Fuad, 2013). To increase human resources, since the beginning of the formation of this beloved country, it has aspired to educate the nation's life so that a prosperous life is realized as stated in the 1945 Constitution of the Republic of Indonesia (Muslih, 2017; Republic of Indonesia, 2021). However, many people drop out of school because they do not have the money to go to school. Poverty is getting higher as the Central Statistics Agency (BPS) noted the number of poor people in Indonesia in March 2021 had reached 27.54 people. This number causes the poverty rate to reach 10.14 percent of the total national population. If compared to March 2020, the number of poor people increased by 0.36 percent or an increase of 1.12 million people (Nim, nd; Setiawan et al., 2018).

In carrying out the mandate of Article 31 paragraph (2) of the 1945 Constitution and solving the problems of the poor who cannot afford to go to school, the government has provided School Operational Assistance (BOS) along with the rules stipulated in PERMENDIKBUD Number 6 of 2021 concerning Technical Guidelines for managing school operational assistance funds (Cintia, 2019; Rakhmawati, 2018). The BOS Technical Manual regulates how BOS funds are used; prohibition against school BOS teams, professional BOS teams or district/city BOS teams;

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management, reporting, and responsibility for the use of funds. The purpose of providing School Operational Assistance Funds (BOS) is to help with school operational costs, increase flexibility and the quality of learning for students at school (Imam, 2022; Ismail & Sumaila, 2020). The government hopes that every poor citizen can get an education and experience a better teaching and learning process. With the BOS program, schools are expected to focus more on efforts to improve the quality of learning without any cost constraints to meet operational needs (Ministry of Education and Culture, 2021; Republic of Indonesia, 2021).

Based on the reasons mentioned above, the researcher wants to conduct research on how to analyze the law on the effectiveness of the use of School Operational Assistance funds which are commonly called BOS funds in North Halmahera Regency, especially in West Kao sub-district which is a remote area of North Halmahera where the area has no network and access to That area is pretty tough.

## **METHOD**

This research uses the type of empirical legal research because this research is related to the effectiveness of law in society. the author uses 2 (two) theoretical foundations, namely the Theory of Effectiveness and the Legal System Theory of Lawrence M. Friedman to analyze the research to be conducted (Benuf & Azhar, 2020; Raco & ME, nd; Soemitro, 1985).

This research was conducted in June-August 2022. The research population was all schools in the West Kao sub-district. The sampling technique was purposive sampling technique. The research sample was 11 schools. The research instrument is in the form of Regulation of the Minister of Education and Culture no 6 of 2022 concerning technical guidelines for the use of Regular BOS funds. Research data in the form of interviews and observations were then analyzed using qualitative analysis.

## **RESULTS AND DISCUSSION**

### **A. Effective use of Bos Funds**

In order to realize the ideals of the nation as stated in the 1945 Constitution, the government allocate and distribute school operational assistance funds along with technical guidelines for managing school operational assistance funds so that the management of BOS funds is based on the principles of flexibility, effectiveness, efficiency, accountability and transparency as stipulated in Minister of Education and Culture Regulation No. 6 of 2021. The allocation of school operational assistance funds is intended to finance the operational implementation of education in schools includes 12 components.

The management of boss funds in schools is carried out by the school boss team, namely the school principal as the person in charge and 4 members from the school treasurer, school committee teachers and representatives of parents/guardians of students. However, in practice, members of the school boss team from the elements of teachers, committees and parents/guardians of students did not participate in the management as obtained by researchers from interviews and observations, this caused the principle of transparency to not be realized.

The implementation of the use of BOSS funds earmarked for 12 components can be described as follows (Maziyah, 2021; Rosari, nd); 1) Admission of new students, 2) Library development, 3) Learning and extracurricular activities, 4) Learning assessment/evaluation activities, 5) Administration of school activities, 6) Professional development of teachers and education staff, 7) Subscription of resources and services, 8) Maintenance of facilities and

infrastructure, 9) Provision of learning multimedia tools, 10) Organizing special job fairs, industrial work practices or domestic field work practices, employment monitoring, teacher apprenticeship, and first-party professional certification institutions, 11) organizing skills competency test activities, skills competency certification and international standard English and other foreign language competence tests for the final class of SMK or SMALB and 12) Payment of honorarium.

#### **B. New student Admission**

The budget allocation from the schools which are the research sample is mostly or approx 72.7% of schools use boss funds for new student admission activities. From the school research sample that allocates BOS funds for new student admissions, there is 1 school which allocates and uses BOS funds for new student admissions of 4.5%; 2 schools that allocated 2.4% of BOS funds for new student admissions; 2 schools allocated 1.8% of BOS funds for new student admissions. The funds used were allocated for duplicating forms and publications or announcements for new student admissions, for costs of introducing the school environment, for re-data collection for old students, and for activities others in the context of accepting relevant new students.

#### **C. Library development**

Budget allocation from the school that became the research sample 63.64% of schools allocate boss funds for library development. From the research sample of schools that allocate BOS funds for library development, there is 1 school that allocates 13% of BOS funds for library development, 2 schools allocate BOS funds of 6.9% for library development, 1 school allocates 4% of funds for development libraries, 3 schools allocated 1.5% of funds for library development and 4 other schools did not allocate BOS funds for library development. The funds allocated for the development of the library include providing the main text books that are used as a guide in the learning process for both teachers and students in each theme/subject that has been assessed and determined by the ministry of education.

#### **D. Learning and extracurricular activities**

The budget allocation for the schools that became the research sample was 63.64% of the schools that allocated BOS funds for library development. From the research sample of schools that allocate BOS funds for library development, there is 1 school that allocates 13% of BOS funds for library development, 2 schools allocate BOS funds of 6.9% for library development, 1 school allocates 4% of funds for development libraries, 3 schools allocated 1.5% of funds for library development and 4 other schools did not allocate BOSS funds for library development. The funds allocated for the development of the library include providing the main text books that are used as a guide in the learning process for both teachers and students in each theme/subject that has been assessed and determined by the ministry of education. In addition, it needs to be used to add companion textbooks and non-text books to support strengthening character education and developing school literacy and of course these books have been assessed and determined by the ministry of education or the regions.

#### **E. Learning assessment/evaluation activities**

The budget allocation used for this learning assessment or evaluation activity is 100% or all the school that became the sample in the study. From the research sample of schools

that allocated boss funds for learning assessment or evaluation activities, there were 3 schools that allocated and used boss funds for assessment or learning evaluation activities 30% of the boss's budget received by each school, while 1 school only used around 2.6% of the funds the boss is allocated for assessment activities or evaluation of learning around. Boss funds allocated for learning assessment/evaluation include financing the operation of the ANBK exam (computer-based national assessment), for holding daily tests, midterm exams, final semester exams, and school exams including the provision of exam results reports.

#### **F. Administration of school activities**

The budget allocation for the schools that are the research sample is 100% or all schools use boss funds for school activity administration activities. Boss funds allocated for school activity administration activities include purchasing tools and consumables to support administrative activities, purchasing UKS equipment, financing boss team meetings, financing travel for school needs such as coordination and reporting and collection of boss funds.

#### **G. Professional development of teachers and education personnel.**

The budget allocation from the schools which are the research sample is mostly or approx81% of schools use BOS funds for professional development activities for teachers and education personnel. From the research sample of schools that allocate BOS funds for the professional development of teachers and education staff, there is 1 school that allocates and uses BOS funds of 6.4%, while the smallest amount of funds allocated for the professional development of teachers and education staff is around 2 schools using 0.6%, and 2 schools did not allocate BOS funds at all for the professional development of teachers and education staff.

As for the allocation of BOS funds for the professional development of teachers and education staff, this includes financing in order to participate in or organize activities to increase the competence of teachers and education staff and to finance the development of learning methods.

#### **H. Subscriptions and services**

The budget allocation from the schools that are the research sample is a small portion or approx45% of schools use boss funds for subscription activities and services. From the research sample of schools that allocate BOS funds for power and service subscriptions, there is 1 school that allocates 3.7%, BOS funds are used to finance power and services and the lowest is around 0.8% of the total funds received. The allocation of funds for power and service subscriptions is used to install new electricity, increase capacity, purchase electricity tokens, and purchase internet packages.

#### **I. Maintenance of facilities and infrastructure**

The budget allocation used for the maintenance of facilities and infrastructure is all schools or 100% of the schools that are the research sample. From the sample schools in this research, there was 1 school that allocated 11% of the boss's budget for the maintenance of facilities and infrastructure. Meanwhile, for 1 school, the smallest use is 2.4% of the total budget that has been received by the school. The allocation of funds for the maintenance of facilities and infrastructure is used to repair damage to schools with a replacement

requirement of less than 30%, purchase of student and teacher chairs, provision of clean water, repair of electronic equipment and maintenance of the school environment.

#### **J. Provision of learning multimedia tools**

The budget allocation from the schools which are the research sample is mostly or approx 63.6% of schools use boss funds to provide learning multimedia tools. From the school research sample that allocated BOS funds for the provision of learning multimedia tools, there was 1 school which allocated 9%, while the allocation for the provision of learning multimedia tools was the lowest at 4% of the total funds received by the school. Details of the use of BOS fund allocations for the provision of learning multimedia tools, namely for the purchase of laptops/ computers and printers.

#### **K. Organizing special job fairs, industrial work practices or domestic field work practices, employment monitoring, teacher apprenticeships, and first-party professional certification bodies.**

The budget allocation for the schools that became the research sample was not a single school that allocated the boss's budget for holding special job fairs, industrial work practices or domestic field work practices, monitoring work, teacher apprenticeships, and first-party professional certification bodies because they were not in accordance with needs of schools in the research area.

#### **L. Organizing skills competency tests, certification of skills competencies and competency tests of international standard English and other foreign languages for the final class of SMK or SMALB.**

The indicators for the implementation of skills competency test activities, skills competency certification and competency tests of international standard English and other foreign languages for the final grades of SMK or SMALB are also not allocated by the schools that are the research samples because they are not in accordance with the needs of the schools.

#### **M. Payment**

The allocation of boss funds for the payment of honorariums is carried out by all schools or 100% of the schools that are the research sample. Because the schools that were the research sample still lacked civil servant teachers, in fact the majority of teachers in each school were honorary teachers.

#### **N. Factors Affecting Effectiveness**

Factors that can affect effectiveness are legal factors and non-legal factors (Rakhmawati, 2018; Rosari, nd; Setiawan et al., 2018):

##### **1. Legal factor**

Legal factors that affect effectiveness are processes that are not in accordance with procedures and knowledge of low regulations by managers.

The process does not comply with the procedure described as follows

First, regarding the formation of the boss team which was not in accordance with the procedure, namely there were no members from the teacher element, from the committee element and from the parents/ guardians of students.

Second, regarding the preparation of a boss's budget plan that is not in accordance with the procedure, when the planners, the school principal and treasurer arrange it

themselves without involving members according to the structure by holding meetings. So that it seems that the principal has closed management

Third, there is no supervision carried out by the community so there is no good control over the performance of the school boss's team which results in no evaluation for performance improvement.

While knowledge about low regulation by managers is described as follows:

The government has made regulations governing technical guidelines regarding the use of school operational assistance funds, namely Permendikbud No. 6 of 2021 to make it easier for teams to manage boss funds effectively. However, not all school bosses know the contents of the regulations. The bosses' team managers only carry out habits in managing the boss's funds. A small portion of the boss team knows the contents of regulations but the level of compliance with regulations is very low because it is difficult to get rid of habits such as making plans instantly, lack of transparency and not caring about improving the quality of education.

## **2. Non-legal factors**

First, geographical factors greatly affect the increase in the quality of education. First, the distance from home to school is far, causing the drain on student energy. Because most of the students in the 11 research sample schools went to school on foot. So that when studying he is tired and lacks energy especially students who are less well off, parents do not give pocket money to be used to buy water or eat for nutritional intake while at school. Second, the geographical factor is the condition of schools in remote rural areas where the facilities and infrastructure are not as complete as those in advanced urban schools.

Second, the income factor. Income that can affect the quality of education is school income and parents' income. First, school income, schools that receive large amounts of BOS funds will also have a greater opportunity to obtain better inputs, especially in terms of increasing material resources such as facilities and infrastructure. Second, parents' income also greatly influences the quality of education because the role of parents is also important in terms of providing support, one of which is material. For example, parents who have sufficient income will provide enough nutritious food to support the growth and development of the brain and body health of students, besides that families with sufficient income will provide the material support needed by students, for example textbooks, and laptops.

## **CONCLUSION**

Based on the results and discussion, it was explained that the school operational assistance funds provided by the government to the schools that were the research sample had not achieved the goal of increasing the expected quality of education. So that the effectiveness of the use of school operational assistance funds in the 11 research sample schools has not been effective. It is recommended that the provincial BOS team and district/city BOS team monitor and ensure that the school BOS team has carried out as much as possible the process of using school BOS in accordance with the technical instructions. The school BOS team is expected to improve performance by carrying out the process of using BOS funds according to the principles of flexibility, effectiveness, efficiency, accountability and transparency.

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