

# The Management of Education Operational Grant and Its Effects on School Development

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## ABSTRACT

This study aims to describe how BOS funds can improve educational quality in Indonesia, with a particular focus on developing facilities and infrastructure in schools to enhance student learning. To achieve these objectives, a literature review research method was employed, namely the study of the concepts and theories used based on the available literature. The results of the literature review demonstrate that the optimal implementation of the eight education standards through BOS funding is conducive to realizing the advancement and enhancement of educational quality in academic institutions. The improvement of educational quality in schools must include the development of the eight standards, and the operationalization of these standards is contingent upon financial resources. This study also examined how schools utilize government assistance funds, including their allocation for the fulfillment of these needs. Thus, BOS funds have a pivotal, strategic, and contributory role in the seamless and efficacious implementation and enhancement of educational quality.

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## 1. Introduction

The allocation of funds for operational assistance in educational institutions is motivated by a number of factors. (Bhawa, Gede Andrayan Semara, Iyus Akhmad Haris, 2014). Primarily, it can be seen as an embodiment of the mandate of Law No. 20/2003 on the National Education System, which stipulates that every citizen aged 7-15 years must attend basic education. Article 34, paragraph 2, states that the government and regional governments are responsible for guaranteeing the implementation of compulsory education at the basic level, without the imposition of fees; paragraph 3 further specifies that the responsibility for compulsory education lies with the state, and that this is to be organised by governments, regional governments and community educational institutions.

Secondly, the BOS program was initiated in response to the adverse effects of rising fuel prices on the purchasing power of the community, which in turn constrained the poor's access to nine years of basic education. In addition, Law No. 20/2003 on the National Education System stipulates that every citizen is entitled to access quality education. Furthermore, the government is obliged to provide services and facilities as well as guarantee the implementation of quality education for every citizen without discrimination.

Third, the demands and requirements in the field of education are increasing, prompting the Indonesian government to provide various forms of assistance. One such assistance is the distribution of School Operational Assistance funds, which aims to ensure the sustainability of the implementation and improvement of the quality of education in Indonesia. The aforementioned needs and demands pertain primarily to the advancement of various educational programme standards. These include standards pertaining to graduate competencies, content, processes, educators and education personnel, school facilities and infrastructure, management, financing, and assessments. It is important to note that the development of content standards comprises a multitude of activities, each of which incurs costs. (Rahman, 2017)

In light of the aforementioned background, the primary question is whether the provision of BOS funds has contributed to the enhancement of educational quality in Indonesia. In alignment with this inquiry, this paper endeavors to elucidate the qualitative impact of BOS funds on the quality of education in Indonesia.

## 2. Method

A literature study was selected as the methodology to address the research problem. Data were gathered through online searches using the keywords "BOS" and "Education Development." The data utilized were journal articles that met the criteria for inclusion in Scopus-indexed journals and underwent rigorous selection. Content analysis was employed to assess the relevance and alignment between the article content and the research objectives. Additionally, conclusions were drawn by describing the evolution of the educational landscape with regard to BOS management, with reference to a comprehensive literature review. (Sugiyono., 2019)

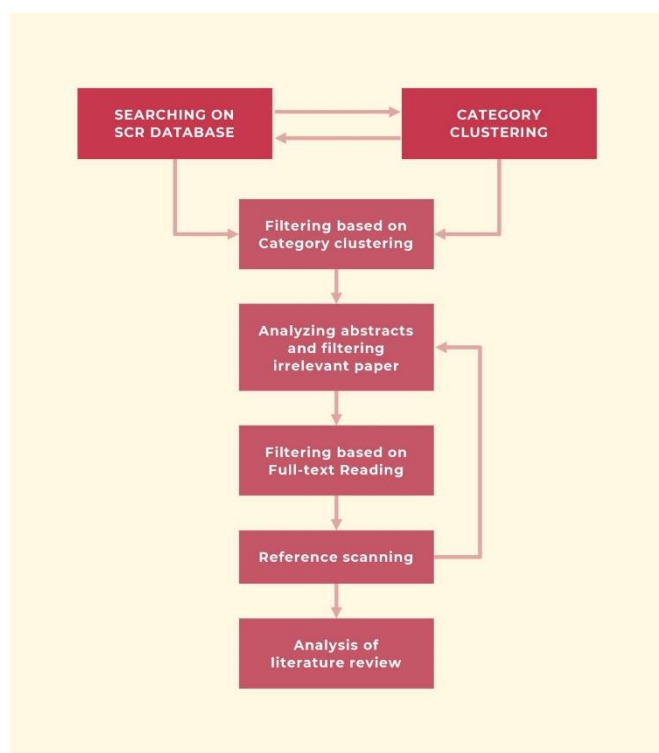


Figure 1. Literature Review Chart

### **3. Result and Discussion**

#### **A. Definition**

The BOS, an acronym for School Operational Assistance, is a government program that provides funding for non-personnel operating costs associated with primary and secondary educational institutions. In accordance with the 2020 BOS Fund objectives, there are both general and specific objectives. The general objectives of the BOS Fund in 2020 are as follows: (1) To provide financial assistance for the operational and non-personnel costs of educational institutions; (2) To alleviate the financial burden of operating costs for students in community-based educational institutions; and (3) To enhance the quality of the educational experience in these institutions (Mamonto, 2016).

In addition, the specific objectives of the 2020 BOS Fund are as follows: The primary objective of regular BOS funding at primary and junior high schools is to waive fees for students whose parents or legal guardians are financially disadvantaged. (Sholihin, Miftahus, 2014). This is in addition to the objective of providing assistance with the costs of fees at senior high and vocational high schools. This is designed to ensure that students from families with lower incomes can access affordable and quality education services (Hasanah, 2017).

The 2020 BOS is utilized for the following components by (1) Admission of New Learners (PPDB)<sup>11</sup>; (2) Library Development<sup>12</sup>; (3) Learning and Extracurricular Activities; (4) Learning Assessment/Evaluation Activities; (5) Administration of School Activities; (6) Professional Development of Teachers and Education Personnel;(Juhji, Juhji, 2018) (7) Subscriptions to Utilities and Services; (8) Maintenance of school facilities and infrastructure; (9) Provision of learning multimedia tools; (10) Implementation of the Special Employment Exchange (BKK), Industrial Work Practices (Prakerin), or Field Work Practices in the country,(Juhji, 2017) job monitoring, teacher apprenticeship, and professional certification institution P1; (11) The implementation of expertise competency tests, expertise competency certification, and proficiency tests in English language (Test of English for International Communication/TOEIC) and additional foreign languages is proposed for the final class of SMK. Additionally, the payment of honoraria for teachers with non-State Civil Apparatus (ASN) status is recommended (Zohriah, 2015).

#### **B. The role of BOS funds in improving the quality of education**

The use of School Operational Assistance Funds (BOS), which are provided by the government of Indonesia, has an impact on the overall quality of education in the country. The funds are allocated towards various educational objectives, including the development and improvement of graduate competencies, the creation and implementation of content standards, the development and implementation of process standards, the recruitment and training of teaching and educational personnel, the construction of facilities and infrastructure, the establishment and implementation of management standards, the development of financing standards, and the introduction and evaluation of assessment systems (Budi & Apud, 2019).

These objectives are similar to those related to the development of graduate competencies, and both are crucial for the improvement of the quality of education in Indonesia. With the availability of BOS funds, schools are better equipped to organize and optimize the planning and execution of various activities that contribute to the development of graduation competencies. These activities include, but are not limited to, the organization of learning, extra-curricular, tutoring, and competitions, among others. Therefore, it becomes clear how crucial the role of BOS funds is in enhancing educational quality (Zohriah, 2015).

Furthermore, BOS funds play a pivotal role in the development of content standards. The advancement of content standards as a means of enhancing the quality of education is inextricably linked to the necessity of financial resources. With the provision of BOS funds, educational institutions can undertake a multitude of content standard development activities

in a seamless and optimal manner. These activities include curriculum review, preparation of curriculum documents, preparation of division of teacher and education personnel tasks and lesson schedules, preparation of annual programs, preparation of semester programs, analysis of SKL, KI, KD, and preparation of GPA, preparation of syllabus, preparation of RPP/service programs, preparation of science laboratory management programs, preparation of computer laboratory management programs, preparation of library management programs, professional development of teachers and education personnel, and development of school management (Nurdin, 2019).

Subsequently, the role in the development of process standards is discussed. The role of BOS funds in process development is to provide schools with the financial resources to implement various activity programs that are aligned with the interests of the learning or education process. These programs may include, but are not limited to, the management of teaching and learning activities, extracurricular activities, tutoring, class administration, and The preparation of extracurricular programs, as well as the allocation of funds for honorariums and incentives to be distributed among those responsible for leading such programs, represents another key responsibility. Similarly, the purchase of teaching aids and other practical resources, learning media, assessment instruments, student learning outcome reports, and stationery for learning activities also fall within the purview of the budgetary process. Additionally, the copying of materials for educational use and the allocation of funds for teacher training and development are essential elements. The implementation of these various activity programs represents the core effort in implementing and improving the quality of education. This is because the development of process standards represents the core or heart of implementing and improving the quality of education. Therefore, developing and improving the quality of the process must be the focus of all efforts to develop educational standards.

The role of BOS funds in the development of educators and education personnel can be observed in the capacity of schools to finance, among other endeavors, professional development activities for teachers and education personnel through the medium of education and training (diklat), workshops, seminars, and activities in the creation of learning media for teacher/principal competitions, and continuing professional development. The implementation of these activities is of course of great importance and strategic value in order to improve the quality of education.

The role of BOS funds in the development of school facilities and infrastructure is evident in the capacity of schools to finance a range of essential activities, including power and service subscriptions, the maintenance and upkeep of school facilities and infrastructure, the acquisition and maintenance of multimedia learning tools, and the completion of necessary educational facilities. These activities are undoubtedly crucial for the seamless and conducive implementation of education in schools.

The role of BOS funds in the development of management standards is to provide schools with the financial resources to undertake a range of activities, including those related to new student admissions, PPDB announcements, registration acceptance, re-registration, introduction to the school environment, review of the school vision and mission, and preparation. These funds may be used for the following purposes: the development of RKS/RKAS/RAPBS/APBS/APBSP, school accreditation, office management activities, public relations activities, the creation of school banners, adiwiyata school workshops, healthy schools, child-friendly schools, graduation announcements, school management development, and principal competency development.

The role of BOS funds in the development of financing standards can be observed in the capacity of schools to finance a range of expenses, including newspaper and magazine subscriptions, school housekeeping activities, power and services, teacher and employee

consumption, guest consumption, house, building, warehouse, and parking rent, mobility facility rent, office supplies and equipment rent, and honorarium payments.

BOS funds play a pivotal role in the development and implementation of the assessment system. Schools are able to utilize BOS funds to finance a range of assessment-related activities, including the implementation and assessment of various examinations, as well as data entry and duplication tasks related to the US and UN.

The effective and optimal implementation of the eight education standards, which is made possible by the support of BOS funds, allows for the realization of improvements in the quality of education in schools. The development of the eight standards, which is essential for the improvement of the quality of education in schools, requires the allocation of funds. Therefore, BOS funds play a pivotal role in the implementation and improvement of the quality of education. Furthermore, the utilization of BOS funds has facilitated the expeditious completion of the nine-year compulsory education program in Indonesia.

### **C. Quality of Education**

In general, quality is defined as the overall description and characteristics of a product that align with consumer needs. In the context of education, the notion of quality pertains to both the educational process and the educational outcomes. The process of quality education involves a number of inputs, including: teaching materials (cognitive, affective, psychomotor), methodology for delivering materials during the teaching and learning process, educational institutions' facilities, administrative support, and other infrastructure and resources; as well as the creation of a conducive atmosphere. In the context of educational outcomes, quality refers to the achievements made by educational institutions over a period of time.(Fadhli, 2017). These achievements can be measured in terms of academic ability test results, as well as other potential abilities of students, such as sports, arts, and computers. The ultimate goal of quality education is to achieve customer satisfaction or in accordance with community expectations.

The term "quality of education" can be defined in two ways. First, it refers to the quality of the educational processes and services themselves. In this sense, quality is determined by whether these processes and services align with the intended specifications, are suitable for educational purposes, and are implemented without errors. In other words, quality can be defined as the extent to which educational processes and services meet planning and implementation standards.

Second, quality can be defined in terms of how it is perceived by customers. This definition focuses on the extent to which customers' tastes, needs, desires, and interests are fulfilled, with the aim of increasing customer satisfaction.

The notion of quality education is dynamic and evolving, responding to changes in educational outcomes shaped by scientific and technological advances and the evolving nature of human resources. Schools must therefore demonstrate their ability to effectively and efficiently manage school-specific elements, enhancing these elements to align with relevant standards.

In order to enhance the quality of education, it is necessary to consider the various components of the educational institution, including the students, teachers, coaches or school managers, facilities or infrastructure, and the teaching and learning processes. In summary, the effective management of these components provides insight into the educational quality. This can be demonstrated by the operational signs of (1) the relevance of the school outputs/graduates to the needs of the community, (2) the final score as a measuring tool for student learning achievement, (3) the school's ability to achieve the maximum percentage of graduates, and (4) the school's overall appearance in all educational components.

The quality of education can be described as a comprehensive set of characteristics that demonstrate the ability to fulfill the needs of students and parents. These needs are both



explicit and implicit in the field of education. The quality of input, process, and output are essential components of quality education, as defined by 24, which states that "input quality relates to the quality of everything that must be available because it is needed for the process to take place." These include human resources (HR), namely school personnel, hardware (e.g., infrastructure and facilities), and software (e.g., various written and unwritten rules). Process quality refers to the quality of the overall process of interaction between learners and the environment in the school. The output quality refers to the quality of school performance in the form of school achievements. School achievements encompass the quality of graduates, the academic achievements of students, and the nonacademic achievements of students resulting from school processes and behaviours.

The concept of education quality is contingent upon the nature of the output and the intended recipients of the educational process. The definition encompasses the value added by education and the parties who process and benefit from the results of education.

In light of the aforementioned explanations, it can be posited that the quality of education represents a conducive educational input condition. This is achieved through the implementation of effective management, processes, and educational services, which collectively facilitate the generation of added value across all components of education, with a particular focus on students who have demonstrated high academic and non-academic achievements in accordance with applicable norms or standards and the expectations of education customers (Utami, 2018).

A multitude of factors contribute to the enhancement of educational quality within educational institutions. These include the students, educators, curriculum, school administration, teaching and learning processes, financial management, supervision, and the relationship between the school and its surrounding environment. These factors can be described as follows: The following factors contribute to the quality of education in schools:

- (1) Students: Ability, including cognitive abilities, physical abilities, and socio-economic, cultural, and geographical factors; Intelligence, including cognitive abilities and personality characteristics; Talent and interests, including specific interests and aptitude;
- (2) Teachers: Ability, including cognitive abilities, educational background, and work experience; Educational background, including academic qualifications, vocational qualifications, and work experience; Work experience, including the number of years teaching; Teaching load, including the number of students per teacher and the number of classes taught per day; Socioeconomic conditions, including the socioeconomic status of students and their families; Work motivation, including intrinsic and extrinsic motivators; Commitment to duty, including the degree to which teachers are dedicated to their work; Discipline, including the extent to which teachers adhere to school rules and expectations; Creativity, including the ability to generate new solutions and ideas;
- (3) Curriculum: Program foundations and development, including the curriculum's theoretical basis;
- (4) Educational facilities and infrastructure, including teaching aids/practical tools, laboratories, libraries, skills rooms, UKS rooms, sports rooms/purpose rooms, office/administration rooms, BP rooms, buildings and furniture;
- (5) School management, including classroom management, teacher management, and student management;
- (6) Teaching and learning process, including teacher appearance, mastery of material/curriculum, use of teaching methods, utilization of educational tools/ facilities;

- (7) Fund management, which encompasses budgetary and financial planning, including the preparation of the school budget and expenditure plan (RAPBS), as well as the identification of sources of funding. It also includes the utilization of funds, the generation of reports and accountability, and the supervision of these processes;
- (8) Supervision and monitoring, which encompasses the role of the principal as a supervisor within their school, the role of school supervisors as supervisors, and the role of other coaches;
- (9) School relations with the environment, including relations with parents, relations with other educational institutions, relations with businesses and community leaders, and relations with other educational institutions.

#### **D. Improving the quality of School facilities**

The allocation of funds for School Operational Assistance (BOS) is a matter for the schools themselves, with all relevant parties invited to contribute to the decision-making process. The resulting decisions will be based on the needs and priorities of the individual schools, as set out in the School Activity and Budget Plan document.

While the responsibility for adhering to the guidelines set out in the BOS Juknis rests with the schools, there is no prescribed minimum or maximum percentage for teacher development. As long as the school agrees, they are at liberty to carry out the activities without hindrance, though schools are only permitted to do so a limited number of times each year. This limitation is a consequence of the policy governing the distribution of BOS funds, which must be allocated judiciously for all activities except teacher development. The utilization of BOS funds is classified into two primary categories for school facilities: goods and services expenditure. This encompasses power and service subscriptions, maintenance, and the upkeep of facilities and infrastructure (Nurhadi, 2018).

When contemplating goods and services expenditures, the school should assess the condition of the school facilities. This facilitates the allocation of BOS funds for the repair and maintenance of facilities, as all relevant parties in the school are able to directly observe the condition of the facilities. Conversely, the distribution of funds for capital expenditures, including computers, LCDs, and laptops, should be aligned with learning activities at the school. Educational institutions are required to ascertain that the purchased items are capable of supporting both academic activities and school administration. Moreover, schools are obliged to document all items purchased with BOS funds as part of their inventory.

A number of factors contributed to the failure to achieve the objectives of fund management. Firstly, in the planning phase, the amount of School Operational Assistance (BOS) funds allocated to schools was deemed inadequate in comparison to the operational costs borne by schools. Second, in terms of implementation, although the use of the budget adhered to the established guidelines, the lack of socialization of the funds impeded the accessibility of funds to the schools. Socialization to parents engendered numerous parties to misunderstand the BOS funds.

In general, the utilization of School Operational Assistance (BOS) funds was predicated on an agreement and joint determination between the school principal, the teachers' council, and the school committee. These parties were required to be listed as a source of income in the School Revenue and Expenditure Budget. The BOS funds were utilized to support various activities, including the admission of new students, the purchase of textbooks, funding for learning activities, enrichment, sports, arts, academics, scouting, and the Youth Red Cross, daily tests, general tests, and exit exams. Furthermore, BOS funds may be utilized to procure school equipment and supplies, including utilities such as electricity and water, telecommunications, and minor building maintenance costs. It is important to note that BOS

funds may not be retained for an extended period with the intention of generating interest, loaned to third parties, or utilized to pay for insurance premiums, transportation, or clothing that are not directly related to the interests of students. Furthermore, BOS funds may not be utilized for costly building renovations or construction. In the event of changes in circumstances that result in the school no longer qualifying as a BOS fund recipient, or in the event of the school's closure, the subsidy must be returned to the state treasury (Herawati et al., 2019).

BOS-funded schools are able to purchase and improve infrastructure in order to achieve the necessary standards of service through various means, including the provision of libraries, academic and extracurricular activities, procurement of necessary school equipment, and the use of laboratories and practical materials. Therefore, in the event that a school has adequate financial resources, it will be able to provide adequate overall facilities that can support student learning activities. It is clear that the provision of good learning facilities will lead to more positive learning activities, which in turn will have a beneficial impact on the quality of education in the relevant school. Furthermore, the procedural and targeted use of BOS funds can facilitate the improvement of school quality.

#### **4. Conclusion**

It is evident that the effective and optimal implementation of the eight educational standards, as a consequence of BOS funding, can result in a tangible improvement in the quality of education in schools. In order to achieve this improvement, it is necessary to address the eight aforementioned standards. It can be reasonably assumed that such an endeavour will require financial support, which is where BOS funds become a crucial factor. Therefore, it is clear that BOS funds play a pivotal role in ensuring the smooth and successful implementation and improvement of the quality of education. Furthermore, the BOS funds have facilitated the acceleration of the completion of the nine-year compulsory education in Indonesia. The objective of improving the quality of education, as facilitated by BOS funds, is to create conducive input conditions for education. This encompasses effective management, processes, and services that enhance the value of all components of education, particularly those of students who excel academically and non-academically, in accordance with prevailing norms and standards, as well as the expectations of education customers.

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