

Implementation of The Education Unit Operational Assistance Fund Management Program at State Elementary School 02 Benua Kayong, Ketapang Regency

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ABSTRACT: This thesis is intended to provide an analysis of the Implementation of the Education Unit Operational Assistance Fund Management Program (BOSP) at SD Negeri 02 Benua Kayong, Ketapang Regency. The purpose of this study is to describe and analyze the Implementation of the Education Unit Operational Assistance Fund Management Program (BOSP) at SD Negeri 02 Benua Kayong, Ketapang Regency, examined through the aspects of appropriate policy effectiveness, appropriate implementation, appropriate targets and appropriate environment. The method used is a descriptive qualitative approach with data collection techniques through interviews, observations, and documentation. The results of the study indicate that in general the management of BOSP funds has followed the guidelines set by the government, but there are still various obstacles in its implementation. These include limited human resources in operating the e-procurement system (SIPLah), lack of technical training, and limited supporting infrastructure such as internet access and digital facilities. In addition, the use of funds has not been fully targeted, because most of it is allocated for routine needs and has not touched on aspects of improving the quality of learning optimally. This study recommends strengthening school managerial capacity, ongoing technical assistance, and a comprehensive evaluation of program planning and implementation so that BOSP funds can be optimized according to educational goals. national level.

KEYWORDS: e the Education Unit Operational Assistance, Fund Management Program, State Elementary School

INTRODUCTION

Based on the Regulation of the Minister of Home Affairs (Permendagri) Number 3 of 2023 concerning the Management of Operational Assistance Funds for Educational Units and Regulation of the Minister of Education, Culture, Research, and Technology Number 63 of 2023 concerning Technical Guidelines for the Management of Operational Assistance Funds for Educational Units. The issuance of these regulations is emphasized as a response to challenges in managing education funds in the regions with technical guidelines, especially related to transparency, accountability, and effectiveness of the use of Operational Assistance Funds for Educational Units (BOSP). This Permendagri has a deep background and purpose. One of the main objectives of BOSP fund management is to support the improvement of the quality of education throughout Indonesia. In this context, the management of these funds must be carried out more effectively, efficiently, and transparently to ensure that the funds distributed can provide maximum benefits for students and schools, both in urban and rural areas.

The implementation of the Operational Assistance Fund Management Program for Educational Units (BOSP) at the 02 Benua Kayong Public Elementary School (SDN), Ketapang Regency, aims to ensure the use of these funds is in accordance with applicable regulations and supports optimal educational quality at the school. A crucial stage in the fund management process, namely before the BOSP funds are disbursed, the school identifies urgent needs to support the educational process, such as the purchase of stationery, books, operational costs for temporary teachers, and other needs that support the smooth running of learning activities.

In reality, it shows that in the first semester period from January 1 to July 30, 2024, SD Negeri 02 Benua Kayong received BOSP funds amounting to Rp. 118,170,000. These funds were entirely used to support school operations and needs, with a total usage of Rp. 118,167,100. Thus, there was a final balance of Rp. 2,900. The management of these funds shows that the use of funds was carried out almost entirely and efficiently, with a very small remainder, indicating the effectiveness of budget planning and realization. Thus, the use of almost all funds (with only Rp. 2,900 remaining) indicates that the allocation of funds is very tight, so the school may experience difficulties if there are urgent or unexpected needs outside the budget plan. Meanwhile, the very small final balance indicates the absence of a reserve fund buffer, which is at risk if there are changes in the price of goods/services or additional operational needs. Therefore, the realization of fund usage that is close to 100% could indicate that the school does not have the flexibility to adjust the budget during the current period.

Implementation of The Education Unit Operational Assistance Fund Management Program at State Elementary School 02 Benua Kayong, Ketapang Regency

The implementation of the Operational Assistance Fund Management Program for Educational Units (BOSP) at SD Negeri 02 Benua Kayong, Ketapang Regency, faces various phenomena that can be analyzed through four main aspects, namely: the aspect of the appropriateness of policy effectiveness, related to the preparation of plans that are less targeted: Although BOSP funds are distributed to support educational operations, in some cases, the use of funds can be less effective if budget planning is not carried out properly. For example, BOSP funds are used more for purchasing items that are not too urgent or not directly related to learning. Lack of understanding of the policy, namely that fund managers in schools (such as principals or treasurers) do not fully understand the latest regulations and rules regarding the use of BOSP funds.

The existence of a government policy encompasses various processes involved in implementing or executing a government program, whether ongoing or not. According to Nugroho (2016:112), policy implementation must demonstrate the policy's effectiveness. Nugroho proposes four "rights" that determine the success of policy implementation. These "four right points" are:

1. Right Effectiveness: In policy implementation, the accuracy of the policy is the primary factor in determining whether the policy can solve existing problems in society.
2. Right Implementation: In policy implementation, three implementing institutions are involved: the government, the government-community, or privatized policy implementation, and mutual cooperation between the government and the community is crucial to its success.
3. Right Target: The targets implemented are in line with the plan, there are no inconsistencies with other policies, and the policy's readiness to implement the policy is crucial.
4. Right Environment: The selection of the right environment is a key factor in determining the success or failure of a policy.

Interaction between policy-making institutions, policy implementers, and related institutions.

Based on Nugroho's theory, policy implementation must be effective. This concept provides a comprehensive framework for assessing the extent to which a policy is not only well-formulated but also optimally implemented in the field. When linked to the implementation of the BOSP Fund Management Program, these four aspects become crucial. The BOSP Program is a national strategic policy aimed at supporting the sustainability of educational operations, particularly at the elementary and secondary levels. The success of its implementation depends not only on the amount of funds allocated, but also on the extent to which those funds are targeted and used appropriately.

METHOD

The type of research used is descriptive research with a qualitative approach. Descriptive research is a way of describing or depicting phenomena based on actual data and facts at the time the research is taking place in the field as they are, in accordance with the research objectives, specifically regarding the Implementation Process of the Operational Assistance Fund Management Program for Educational Units (BOSP) at State Elementary School (SDN) 02 Benua Kayong, Ketapang Regency.

Data analysis is carried out after the data has been collected, then the next step is to process the collected data by analyzing the data, describing the data, and drawing conclusions. While the data validity technique (validity test) used in qualitative research is the data collection technique using Technical Triangulation, because in this study using different data collection techniques in obtaining different data, namely observation, interviews and documentation regarding the Implementation of the Education Unit Operational Assistance Fund Management Program (BOSP) at State Elementary School (SDN) 02 Benua Kayong, Ketapang Regency.

RESULT AND DISCUSSION

1. Appropriate Program Effectiveness

Appropriate effectiveness emphasizes that the use of funds not only follows plan but also successfully achieves predetermined objectives. This includes the use of funds for priority activities such as the procurement of learning resources, facility maintenance, administrative support, and programs that directly impact student learning outcomes. Through an evaluation of the effectiveness of the use of BOSP funds at SD Negeri 02 Benua Kayong, Ketapang Regency, it is hoped that a comprehensive picture can be obtained of the extent to which this program has made a real contribution to improving the quality of learning, school management, and student welfare.

The Education Unit Operational Assistance (BOSP) Program is a manifestation of the government's commitment to supporting equitable, quality, and free education for students in elementary schools. Through BOSP funds, schools are given flexibility to finance various operational needs that cannot be covered by the routine budget. In its implementation, the success of BOSP Fund management is measured not only by the timeliness and appropriateness of its allocation, but also by its appropriate and effective use. Appropriate effectiveness means that every allocation and use of funds truly has a positive impact on improving the quality of education, improving learning services, making the school environment comfortable, and the welfare of students..

The information obtained indicates that the use of the Education Unit Operational Assistance Fund (BOSP) at SD Negeri 02 Benua Kayong has been quite effective and in accordance with applicable regulations, although not yet optimal. This is because the

Implementation of The Education Unit Operational Assistance Fund Management Program at State Elementary School 02 Benua Kayong, Ketapang Regency

school is deemed capable of allocating funds to priority programs, such as learning activities, infrastructure maintenance, and teacher competency development, which have a direct impact on improving the quality of educational services.

In fact, SD Negeri 02 Benua Kayong has implemented various planned and participatory strategies to increase the effectiveness of BOSP Fund use each year. The primary strategy implemented is the careful preparation of a budget plan (RKAS) based on the school's actual needs, involving teachers and the school committee. Priorities are directed toward activities that directly impact the learning process and student well-being, such as the procurement of learning tools, infrastructure maintenance, and teacher competency improvement activities.

In general, the use of BOSP Funds in schools has been well-run and transparent, particularly in terms of supporting teaching and learning activities and maintaining basic facilities. The Committee also felt actively involved in the planning and monitoring process of fund use. However, the Committee noted that there were several aspects that were deemed not to be used optimally, such as: Strengthening student literacy and numeracy activities, such as the provision of reading materials, reading corners, and additional programs to improve basic skills. In addition, non-academic support activities, such as training or counseling for parents, as well as simple psychosocial support services for students, which are considered important to create a more inclusive and conducive learning environment. Thus, the Committee hopes that in the future, BOSP Funds at SD Negeri 02 Benua Kayong can be more directed towards programs that directly address the needs of students as a whole, both academically and nonacademically, while continuing to uphold the principles of transparency and collaboration between the school and the community.

2. Appropriate Program Implementation

Appropriate implementation in the context of BOSP Fund utilization refers to a systematic and structured process in which funds received by schools are used according to pre-established plans and implemented according to established schedules and procedures. The goal of appropriate implementation is to ensure that funds are used optimally to improve the quality of education and improve the efficiency and accountability of budget management.

Information obtained indicates that the most frequently encountered technical challenges in BOSP Fund implementation at schools, including at SD Negeri 02 Benua Kayong, are at the planning and procurement stages. The main obstacles occur in the preparation and revision of the School Activity and Budget Plan (RKAS), as many schools still experience difficulties in preparing the School Activity and Budget Plan (RKAS) accurately and in accordance with regulations. This process often takes a long time and results in delays in activity implementation.

Elementary School 02 Benua Kayong is strongly committed to upholding the principle of proper implementation in every program funded by the BOSP Fund. The main strategies implemented include: systematic and measurable activity planning, where the school develops activity plans collaboratively with the school management team and committee. Activity schedules are created from the outset and distributed to all teachers and staff as implementation guidelines. Each program has a designated person in charge, and the school conducts regular evaluations to ensure activities are running according to plan.

The implementation of activities funded by the BOSP Fund at Elementary School 02 Benua Kayong has had a tangible and positive impact on the teaching and learning process and the overall condition of the school. Some tangible results directly felt by parents and students include: the availability of books and learning aids. Parents acknowledge that their children now have easier access to textbooks and learning aids, resulting in a smoother learning process that is less disrupted by limited learning resources. Overall, the implementation of the BOSP Fund at Elementary School 02 Benua Kayong has directly benefited students and their families, demonstrating that the funds have been used effectively and are being felt by the school community.

3. Accurate Program Targeting

In the management of the Operational Assistance for Education Units (BOSP), the principle of accurate targeting is one of the main indicators of successful program implementation. Accurate targeting means that allocated BOSP funds are actually used to meet priority needs identified in the school planning (RKAS) and are directed to support the primary educational goals, namely improving the quality of services and student learning outcomes. At SD Negeri 02 Benua Kayong in Ketapang Regency, this principle is a key focus at every stage of BOSP fund management. The school is expected to identify the real needs of students, teaching staff, and infrastructure, then determine budget allocations that accurately target the aspects that most influence learning effectiveness.

The information obtained indicates that the procurement of learning resources and maintenance of school facilities is the most vulnerable area for not achieving the BOSP Fund utilization target at SD Negeri 02 Benua Kayong. This vulnerability is caused by several technical factors, such as delays in the procurement process through the SIPLah system, which results in delays in student utilization. Limited technical management capacity at the school level sometimes hinders alignment between planning and implementation, and difficulties in measuring the tangible results of some non-physical activities, such as teacher training, which often lack concrete indicators of success.

The use of BOSP funds has been well-targeted, particularly for assistance directly supporting children's learning needs, although implementation has not been optimal. The assistance deemed most well-targeted includes: the provision of stationery, textbooks, and school supplies, which eases the economic burden on parents; and extracurricular activities and learning assistance, which

Implementation of The Education Unit Operational Assistance Fund Management Program at State Elementary School 02 Benua Kayong, Ketapang Regency

increase children's enthusiasm and interest in participating in school activities. In general, they assessed the BOSP program as adequately meeting students' primary needs, but hoped for additional programs to encourage the development of children's skills and creativity in the future.

Based on field observations, regarding the allocation of funds in accordance with the needs in the implementation of the BOSP fund program at SD Negeri 02 Benua Kayong, it shows that the allocation of BOSP funds must be in accordance with the school's operational needs. The use of funds must be in accordance with the school's priority needs, such as improving facilities and infrastructure, purchasing teaching aids, or daily operational costs. SD Negeri 02 Benua Kayong, the use of BOSP funds has been allocated quite well. This is because there is a match between the funds received and the school's needs, especially in terms of providing basic facilities for students and teachers. However, there are several items of need that may require more attention regarding more targeted fund allocation.

4. Appropriate Program Environment

The implementation of BOSP funds must be tailored to the school's environment to ensure effective and relevant use. Several environmental considerations that form an important basis for the appropriate environment principle at SD Negeri 02 Benua Kayong include: the physical condition of the school, which still needs improvement (e.g., sanitation, ventilation, and classrooms).

The use of BOSP funds at SD Negeri 02 Benua Kayong has been quite successful in supporting improvements in the learning environment. Several findings made by the Ketapang Regency Education and Culture Office during on-site inspections include: improvements to basic infrastructure: This demonstrates significant efforts to create a safe and healthy learning environment. Despite progress in the physical aspects of the school, some areas, such as the library and laboratory, still require more attention. Procuring learning equipment and technology appropriate to local needs is also a challenge, given the limitations in the area.

Both the physical and non-physical aspects of the environment at SD Negeri 02 Benua Kayong still require further attention through the use of BOSP funds. From a physical perspective, the main concern lies in the inadequate library space, both in terms of classroom facilities and the availability of books and literacy support equipment, there is a lack of digital devices, such as projectors, laptops, or interactive learning media, which are necessary to support technology-based learning. Meanwhile, on the non-physical side, needs that are still under-met include teacher capacity development, particularly in the implementation of innovative learning methods and the use of educational technology.

The use of BOSP funds at SD Negeri 02 Benua Kayong has had a significant positive impact on the school environment. Parents have noticed improvements in facilities and infrastructure, such as the repair of the previously muddy schoolyard, increased cleanliness, and the number of toilets. Furthermore, the creation of a small garden and reading room also contribute to students' comfortable learning environment. These changes are considered to have increased children's enthusiasm and comfort in participating in teaching and learning activities at school. Parents also hope that the management of BOSP funds will continue to be transparent and sustainable, and that they will be used to support more modern learning facilities in the future.

Despite progress, several challenges remain, such as limited access to digital learning aids. Therefore, it is necessary to raise student awareness of the importance of maintaining cleanliness and maintaining school facilities. In the future, BOSP funds can be partially allocated for educational technology equipment. Schools can be more active in implementing educational and participatory programs to instill values of responsibility for the school environment. Thus, the implementation of the BOSP Fund Program at SD Negeri 02 Benua Kayong has shown positive results in improving the quality of the school's physical and social environment. This directly contributes to the comfort and effectiveness of the teaching and learning process. Sustainability and participation of all school members will be key to ensuring the program's benefits.

CONCLUSIONS

The implementation of the Operational Assistance for Educational Units (BOSP) Fund Management Program at SDN 02 Benua Kayong, Ketapang Regency, has generally been quite successful, but several aspects require further improvement to ensure optimal implementation. In terms of policy effectiveness, the program has supported school operational activities, but regular evaluation is necessary to ensure fund utilization aligns with educational priority needs. In terms of implementation effectiveness, technical and administrative constraints remain, requiring simplification to ensure more efficient disbursement and reporting. In terms of targeted effectiveness, the assistance has reached its primary goal of improving the quality of educational services, but further oversight is needed to prevent misuse of funds. In terms of environmental effectiveness, internal and external support from the school, such as from committees and the community, is good, but needs to be strengthened through transparency and public participation. Therefore, it is recommended that the school, along with the education office, strengthen planning, monitoring, and evaluation mechanisms based on the school's real needs and increase the capacity of fund managers to ensure the BOSP program is more effective, targeted, and effective in improving the quality of basic education.

Implementation of The Education Unit Operational Assistance Fund Management Program at State Elementary School 02 Benua Kayong, Ketapang Regency

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