

# THE POLICY IMPLEMENTATION OF UTILIZATION OPERATIONAL AID TO SCHOOL PROGRAM FUND (BOS) IN INDONESIA

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## Abstract

The research on the implementation of Operational Aid to School Program is aimed to know the description related to the central government program to provide funding for non personnel operating expenses for primary and secondary education units. The method used in this research is qualitative, data collection technique using Focus Group Discussion, interview, observation and documentation. Informants are drawn from the element of the school, the elements of the school committee, the element of the School Board, the element of the Education Office. Submission of Operational Aid to School Program has been right target, component designation and the mechanism is clear although still found the lack of accuracy in its use, because it is still possible because there are still not really understand it. It is certainly necessary to improve the quality and quantity side of socialization. In addition, controls and consents are still underway to improve their effectiveness. It is also realized that the use of Operational Aid to School Program has an impact on the quality of education. At the moment the negative impacts appear to be as soon as possible to find the right solution and keep in mind the tips/strategies to handle it.

**Keywords:** Policy Aid, Program Components, Program Strategy, School Program.

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## I. INTRODUCTION

Implementing educational policy is not an easy thing, but it must be strived, so that efforts to educate the nation through various types of education (formal, informal, and formal) and education level (from the most basic level to higher education), especially at the level of basic education can continue Increased significantly in accordance with the mandate of The Founding Father as stipulated in the in article 31: "Every citizen should receive a proper education, and be financed by the state." Supported by. Then strengthened by article 6 paragraph 1 reads that every citizen aged 7 – 15 years shall be required to attend primary education and article 34, paragraph 2 states that the Government and regional governments guarantee the implementation of minimum compulsory education at the primary level

without charge", and article 34 paragraph 3 states that compulsory study is the responsibility of the state held by government educational institutions, local governments, and communities. The consequence of the mandate of the law means that the Government and regional governments are obliged to provide educational services for all learners at elementary level (elementary and junior high) and other equivalent education units. In reality, many children are unable to continue their education at the level of medium education. The data shows that there are 1.5 million Indonesian children who drop out of school. Of these, 633,000 have dropped out of primary school, 507,432 junior high school dropouts and 359,568 children have dropped out from high school.

Based on the economic problems, then in order to optimize the completion of 9-year compulsory education as an effort to improve the quality of education, the government has issued a policy through the concerning Subsidy Reduction Compensation Program (PKPS) - Fuel Petroleum for Operational Aid to School Program (BOS). The policy is followed up by various regions in Indonesia, including in West Java Province with the issuance of the on Financial Aid to Program Operational Aid to School Program. Implementationally faced with problems, not only about utilization, but also need to be considered from the side of management, so that the delay of disbursement of funds, the occurrence of misappropriation of funds, non-harmonious with the work plan and other things that result in not optimal function of Operational Aid to School Program funds can be eliminated or at least minimized.

## **II. METHODS**

Research on the implementation of this policy is done by applying qualitative methods, with data collection techniques applied using Focus Group Discussion, in-depth interviews, observation and documentation. Informants come from schools, school committees, education boards, education offices, and banking elements.

## **III. RESULTS AND DISCUSSION**

### **A. Result**

#### **1. Operational Aid to School Program Target**

Implementation of Operational Aid to School Program policy is intended for all learners at all levels of both public and private schools throughout Indonesia that have been recorded in the Basic Data System of Primary and Secondary Education. While the amount of aid per school is taken into account from the number of students who have valid National Student Identity Number (NISN) and Operational Aid to School Program unit cost.

#### **2. Components of Operational Aid to School Program that can be Funded and Banned**

The development of the allocation of Operational Aid to School Program funds by schools in each region of Indonesia from 2010-2015 can be seen in the figure below:

The use of Operational Aid to School Program funds from 2010-2015 with 2016/2017 will certainly change. So in 2017, the Operational Aid to School Program received by the school should demonstrate the utilization of funds as seen in the following table:

Source: Regulation of the

From the table it is clear that the allocation of Operational Aid to School Program, which is also regulated in the Regulation of [12] of Chapter V on the Use of Funds in Part A that the funds received by schools are not allowed to:

1. Kept with the intent of obtaining bank interest;
2. Lent to others;
3. Purchase software / software for financial reporting Operational Aid to School Program or similar software;
4. Finance activities that are not a school priority and require substantial costs, such as comparative studies, study tours (work tours), and the like;
5. To pay contributions of activities organized by the Technical Implementation Unit of the sub-district/district/regency/province/central level, or other parties, except for the transportation and consumption costs of educators/educators/teachers who participate in such activities;
6. Paying bonuses and regular transportation for teachers;
7. Finance the accommodation of activities, among others, hotel rent, rent courtroom, and others;
8. Buy clothes/uniforms/ shoes for teachers/learners for personal gain (not school inventory);
9. Used for moderate and severe rehabilitation;

10. To build new buildings/rooms, except for elementary schools that do not have toilet infrastructure/toilet and healthy canteen;
11. Purchase Student Worksheets and materials/equipment that do not support the learning process;
12. Investing shares;
13. Finance activities that have been financed from the central or local government fund sources in full/fair;
14. Finance activities that are not related to school operations, among others, to finance contributions in the framework of national ceremonies and religious ceremonies;
15. Finance activities in order to participate in training / socialization / assistance related to program / taxation program Operational Aid to School Program organized by institution outside provincial/ regency/ city education office and/or Ministry of Education and Culture.

### **3. Operational Aid to School Program Mechanism**

In order to have a smooth implementation of Operational Aid to School Program policy in every school in all regions in Indonesia, of course, all parties involved in the program should understand the procedure and the mechanism so that they can avoid mistakes / violations and succeed in carrying out their respective duties (Directorate of Vocational Education, 2015).

### **4. Controls & Consents**

In order to make sure that the implementation of the Operational Aid to School Program policy can be realized in accordance with the expected objectives and in order to minimize the occurrence of errors or misuse, it is necessary to conduct strict controls and application of consents. For that matter, the government regulates it as set forth in point A and point B of Chapter IX on Controls and Consents which stated that:

A. Operational Aid to School Program Controls includes inherent supervision, functional oversight, and community oversight.

1. Inherent supervision made by the head of each agency to subordinates both at central, provincial, district / city, and school levels. The main priority in Operational Aid to School Program is the supervision performed by the district education office to the school.

2. Internal functional supervision by the Inspectorate General of the Ministry of Education and Culture and the provincial and district / municipal inspectorate by conducting an audit in accordance with the needs of the institution or the request of the agency to be audited, and in accordance with the respective jurisdiction of authority.

3. Control by State Development Audit. Agency by auditing at the request of the institution to be audited.

4. Inspection by the State Audit Agency in accordance with the authority.

5. Community supervision in the context of transparency of BOS program implementation by community element and community complaint unit in schools, districts/municipalities, provinces, and centers refers to the rules of public information disclosure, ie all operational Aid to School Program documents are accessible to the public except the undisclosed. If there is any indication of irregularities in its management, to be immediately reported to the functional supervisory agency or other authorized institution.

### **B. Discussion**

Consents against abuse of authority that could harm the state, school, and/or learner will be respected by authorized officers/authorities. Sanctions to the offending person may be given in various forms, such as the following:

1. The application of personnel sanctions in accordance with the provisions of legislation (dismissal, demotion, and / or work mutation);
2. Applying for treasury and compensation claims, namely Operational Aid to School Programs that are proven to be misused to be returned to schools;
3. The application of legal process, namely the process of investigation, investigation, and judicial process for the party suspected or proven to be a deviation Operational Aid to School Program;
4. If based on the results of the monitoring or audit of the school proves to have committed irregularities or did not prepare an accountability report for the use of the Operational Aid to School Program (including online reports to [www.bos.kemdikbud.go.id](http://www.bos.kemdikbud.go.id)), the District/Municipal Operational Aid to School Program may request Written to the bank (with copies to the school) to delay withdrawal of funds from school accounts;
5. Blocking of funds and suspension of all education assistance sourced from State Budget in the following year to the province/regency /municipality, if it is proven that the violation is committed intentionally and systematically to gain personal, and/or group benefits;
6. Other sanctions in accordance with the provisions of legislation.

In general, Indonesian people respond well to the policy of Operational Aid to School Program. This is evident from the World Bank survey on School Based Management in 2010, it turns out that this fund can lower the dropout rate to 81%; Increase transition of elementary school students to junior high school up to 90%; Reducing school levies by 63%; Increase the inclusion of poor students to school up to 74%; Increase book availability in schools up to 94%; Increase school authority to 94%; And improve student achievement 90%. Thus, in general the policies of the Operational Aid to School Program by the community are welcomed. Although in the process of implementation of the policy, not all

people always feel comfortable, this happens when parents who happen to their children do not get special assistance students belonging to poor students protest the existence of the policy. They see it that it is used only for certain people. Whereas the intended parents are programs outside the Operational Aid to School Program.

Another negative impact of Operational Aid to School Program is the frequency of friendship of parents with teachers and guardians board becomes very small, most fortunate to be present when distributed report cards or when invited only. In fact, sometimes there are cross-polls between the community and the school and/or with the school committee on the use of the Fund. This is where the importance of the school always to socialize the use of funds in accordance with applicable procedures, such as conducted at meetings with parents of learners. Subsequent budget transfers and use of bulletin boards are made known to the public.

Solutions on Operational Aid to School Program Implementation Policy Problems are:

1. The allocation of funds should be based on the needs of the school, so as not to overlap between the needs with the budget provided. Sometimes schools that have few needs and there are many needs schools. If the budgets of all schools are the same, in schools with little need to provoke corruption due to excessive budgets, whereas in schools whose needs will become unmet needs.

2. Preventing corruption of funds at the central level (Ministry of National Education) is mainly related to safe guarding funds, then Kemendiknas together with the minister of finance and interior minister must keep coordinating about the development of Operational Aid to School Program implementation and conduct inspection and supervision on the Operational Aid to School Management Team Central, Provincial, and District / City programs are also in the three ministries by the authorities.

3. The education office asks for a poke or forces the school to make procurement of goods to a certain

company that has been appointed office. To that end, the supervisor / inspectorate must conduct supervision / monitoring and also coordination with the head of district / city about Operational Aid to School Program.

4. Avoidance of principals using funds for personal benefit through embezzlement, mark-ups or mark-downs, schools are required to install the Central, Provincial, and District / Municipal Operational Aid to School Program receipts and the expenditures / uses of these funds in the school concerned . So that school budget transparency is realized properly. In addition, the supervision of relevant institutions and the concern of the community or non-governmental organizations to guard them.

Thus, it is clear that in implementing the policy of using Operational Aid to School Program funds, the supervisory function is very poor. There is no participation, transparency, and accountability in the budget implementation process at all levels of the organizers, the Ministry of National Education, the education office, or the school. At the central level, the budgeting process is also monopolized by the Ministry of National Education, consequently the interests of ministries that are generally more fulfilled, rather than precedence are necessary.

### **Strategy on Handling Problems**

Eliminating the subsidized education policy is clearly not a solution, since the core of education is the primary need that must be met, and the mandate of the Act to provide free services at the level of basic education. However, at least there are some strategies / steps that may be taken by the government to tackle the problem, namely (1) to review existing policies and keep improving them; (2) pay attention to the fund equitably; (3) to implement effective and efficient controls as well as supervision; and (4) to provide assistance from competent experts.

## **IV. CONCLUSION/RECOMENDATION**

Public policy is the government's effort to improve the situation in a better direction, including education

policy in the effort to complete the 9-year compulsory education. In this case the government has issued a policy through [15] concerning Subsidy Reduction Compensation Program (PKPS) - Fuel Petroleum for Operational Aid to School Program. When implementing it sometimes found difficulty, as in the mechanism of disbursement of funds originally came from the center. But since mid-2010 Operational Aid to School Program funds have been transferred to local governments that will be the source of the Regional Budget. So now schools do not receive directly from central accounts, but are sourced from Regional Budget.

In its implementation, the policy of fund usage of Operational Aid to School Program in Indonesia basically goes well and correctly. Although sometimes there are only obstacles (internal and external school concerned). But it is a normal thing and still within reasonable limits. Nevertheless, the misuse of Operational Aid to School Program fund management is still widely found in some areas, the most frequent cases are the inflation of student numbers, misuse of funds, and even fictitious data and reporting often adorn the newspaper about the misuse of the funds. This may also be triggered by a running system, poor supervision and poor public participation, resulting in the objective of subsidizing the Operational Aid to School Program itself to be less and less likely to diminish. For that we need preventive action from every institution and elements of this nation for the progress and effectiveness of this fund management. Among them review the policies that have been set. Another solution that can be tried is accompaniment by a competent expert can facilitate the management and effectiveness of the use of funds Operational Aid to School Program, Educational Administration students, as well as experts in the field of managerial education can be a major companion and help in directing, this is due to lack of professional personnel Related school administration and management in school. These proposals include, the fulfillment of eight national education standards, trustworthy leadership, community role and critical in terms of education, government consistent with legislation &

recruitment in the world of competency-based education.

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