



Management of School Operational Assistance Funds (Bos) at State Junior High School (SMP) Calang, Aceh Jaya Regency in 2020

(Policy Implementation Study of Minister of Education and Culture Regulation Number 19 of 2020 concerning Amendments to Minister of Education and Culture Regulation Number 8 of 2020 concerning Regular BOS Technical Guidelines)

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ABSTRACT

This research aims to determine the principles of using regular School Operational Assistance (BOS) funds at SMP Negeri 1 Calang, Aceh Jaya Regency and to determine the use of BOS funds during the Covid-19 pandemic at SMP Negeri 1 Calang, Aceh Jaya Regency. This research uses a qualitative approach and descriptive research type. In qualitative data analysis, there are three activity streams that occur simultaneously, namely data condensation, display, and conclusion drawing/verification. 1. The effectiveness of the use of BOS funds at SMP Negeri 1 Calang is in accordance with the Regular BOS technical guidelines, but there are still student learning outcomes that have not reached the KKM. Online and offline learning during the pandemic has not fully reached the National Education Standards, and the use of BOS funds has not met the Regular BOS components. The efficiency of using BOS funds at SMP Negeri 1 Calang is good, but there are problems with the minimum costs that must meet additional needs during the pandemic. The quality of learning decreases both online and offline. Transparency in the use of BOS funds in schools has been implemented, but the amount of funds is not published on notice boards, and school committees are not involved in preparing revised RKAS for additional needs during the pandemic. The allocation for using BOS funds during the pandemic has been fulfilled for face-to-face learning, but there are still students who do not comply with health protocols. Non-ASN teacher honorarium payments are in accordance with the agreement, but are often late, and honorary teacher data is not updated in Dapodik as of 31 December 2019. The use of BOS funds during the pandemic was carried out according to recommendations from the Ministry of Education and Culture, but was hampered by internet access and the ability of parents to provide online education facilities such as Android cellphone and data package.

Keywords: Operational Assistance Funds, Policy Implementation, Management.

1. INTRODUCTION

Education is one of the most important things in life. Many people hope for good educational performance in Indonesia, but we also cannot simply blame educational institutions because as a society we also have a big role and responsibility in the education process. Talking about educational issues will certainly never end. However, we as the younger generation must have a critical attitude in reading the reality that is happening in society. These efforts are very necessary to build an independent intellectual attitude in development and competing in the global community. Not only in building intellectual intelligence but also building emotional intelligence and spiritual intelligence of the younger generation.

Education in relation to humans as individuals and as members of society is an effort to develop personality so that they are able to fulfill personal needs and contribute their abilities to society. To provide education, the government needs to establish a series of educational policies. There are three pillars of educational policy that have been established, namely: 1) Expanding and equalizing access to education, 2) Increasing quality, relevance and competitiveness, 3) Governance, accountability and image.

In Law no. 20 of 2003 article 6 states that the rights and obligations of citizens are that every citizen aged 7-15 years is obliged to receive basic education. However, there are several obstacles faced by citizens, one of which is the funding problem. However, this has received attention from the government, namely with the existence of a government program in the form of School Operational Assistance (BOS) funds which began to be implemented in 2005.

School Operational Assistance Funds (BOS Funds) are a government program in the form of direct funding to schools, both public and private, where the amount of school operational assistance funds received by schools is calculated based on the number of students at each school multiplied by the unit cost of assistance. The contents of the changes to the 2020 Regular BOS Technical Guidelines in Minister of Education and Culture Regulation Number 19 of 2020 concerning changes to Minister of Education and Culture Regulation Number 8 of 2020 concerning Regular BOS Technical Guidelines are to amend the provisions in the Minister of Education and Culture Regulation Number 8 of 2020 concerning technical instructions for Regular School Operational Assistance (State Gazette of the Republic of Indonesia 2020 Number 99) by inserting 1 (one) article between article 9 and article 10, namely article 9A, which regulates: a) Provisions regarding the allocation of Regular BOS funds by schools during the period of the Covid-19 Public Health Emergency Status. Central government; b) Provisions regarding honorarium payments of a maximum of 50% (Fifty Percent) as intended in article 9 paragraph (3) during the period of determining the Covid-19 Public Health Emergency status by the central government; c) Provisions regarding financing requirements for Honor Payments given to teachers who are not State Civil Apparatus (ASN) during the period of determination of the Covid-19 Public Health Emergency status by the central government; d) Provisions regarding the period for using regular BOS funds during the period of determining the Covid-19 Public Health emergency status determined by the central government.

Several problems experienced by schools are related to the management of School Operational Assistance (BOS) funds. Based on empirical facts obtained in the field as follows: In reality, the passage of School Operational Assistance (BOS) funds is not as smooth as expected. The observation results show that based on data and facts, the use of School Operational Assistance (BOS) funds has not been made in accordance with the Technical Instructions in Minister of Education and Culture Regulation Number 19 of 2020.

The interview results are based on data and facts that occurred at the school, namely the lack of BOS funds received. Because shopping during the Covid-19 pandemic is very different from previous years. During the Covid-19 pandemic, a lot of funds were needed for school needs. However, in this case the school must be able to minimize the school's needs. So some schools' needs are not met. Especially with the current state of the Covid-19 pandemic. School costs a lot of money. In practice, the provisions for providing matching funds for School Operational Assistance (BOS) funds from the center with Regional Revenue and Expenditure Budget (APBD) funds have not been fully implemented by the regions as they should be. The district government is unwilling or unable to allocate a budget to cover the lack of School Operational Assistance (BOS) funds in schools. This means that schools are allowed to operate with substandard funding, even though the needs in schools during the Covid-19 pandemic are very large. By not meeting several school needs, the quality of student learning declines. Moreover, with online learning, teachers cannot control students optimally.

There are indications of ineffectiveness in the use of funds, and management still does not prioritize the principle of transparency. Calang State Middle School 1 still has not carried out the school's duties and responsibilities in full, one of which is not publishing the amount of School Operational Assistance (BOS) funds received by the school on the notice board as mandated in the Technical Guidelines for School Operational Assistance (BOS).

Non-compliance with the rules in implementing effectively the management of school funds can be explained based on data and facts, namely: the preparation of the School Budget Work Plan (RKAS) which has been made as a basis for the use of School Operational Assistance (BOS) funds, made with the involvement of the school committee. However, when preparing the Revised School Budget Work Plan (RKASP) it no longer involves a committee, because it requires quick changes to the RKAS for the smooth running of school spending. This RKASP is needed to change the existing RKAS expenditure so that it can include expenditure budgets during the Covid-19 pandemic which were not originally budgeted for in the RKAS. This means that the collaboration between the Principal, Teachers' Council and the school committee in preparing the revised School Budget Work Plan has not gone well. The school has not

implemented the preparation of the revised School Budget Work Plan jointly between the school community and the committee as the basis for the use of funds mandated in the technical guidance rules for managing School Operational Assistance (BOS) funds, namely that the use of School Operational Assistance (BOS) funds in schools must be based on agreement. and joint decisions between the school BOS management team, teacher council, and school committee. In preparing the Revised School Budget Work Plan, on the one hand the school community needed to invite the school committee to prepare the RKASP as a rule for distributing BOS funds, but on the other hand the committee did not have time to come to the school to prepare the RKASP because they could not attend because they were busy with other interests.

During the Covid-19 pandemic, part of the BOS funds were budgeted for purchasing masks. Based on the facts in the field, there are still students who do not wear masks and are lazy about washing their hands and using disinfectants. Regarding the provisions for honorary payments for non-ASN teachers, there are still problems. Honorarium payments are not paid regularly every month like payments for ASN teachers. Honorariums are paid to non-ASN teachers who are not registered with Dapodik as of December 31 2019.

Talking about the provisions regarding the use of BOS funds during the Covid-19 pandemic, they vary greatly. During online learning there are still students who do not participate because they do not have an internet package or data package and no credit. Then it can be seen from the needs of teachers and students for internet access and technological skills which are really needed during the Covid-19 pandemic. However, in reality, when online learning is implemented, there are still students who do not have cellphones or laptops, internet access is uneven, gaps in teacher qualifications and the quality of teacher education, as well as teachers' lack of IT skills are vulnerabilities in distance learning initiatives.

This phenomenon is what attracted the author to research related to the management of School Operational Assistance Funds (BOS). This means that there is a gap between the regulations that have been made and the reality. Regarding the distribution of School Operational Assistance (BOS) funds by the school, is it in accordance with the School Budget Work Plan (RKAS) that has been determined and the preparation of the report is in accordance with the technical instructions for School Operational Assistance (BOS). Based on this background, researchers are interested in conducting research with the title "Management of School Operational Assistance Funds (BOS) in Junior High School (SMP) Negeri 1 Calang, Aceh Jaya Regency" (Policy Implementation Study of Permendikbud Number 19 of 2020 concerning changes to Permendikbud Number 8 2020 regarding regular Boss technical guidelines).

2. LITERATURE REVIEW

2.1. Public Policy Implementation Theory

Theory is a collection of concepts that are related to one another. Theory is a logical series of one or more propositions and is scientific information obtained by increasing the abstraction of understanding and showing relationships between facts. Another opinion, according to Ripley and Franklin in Winarno (2014: 148), states that implementation is: "what happens after laws are enacted that provide authority for programs, policies, benefits, or a type of tangible output." . Implementation includes actions by actors, especially bureaucrats, which are intended to make the program work." Meanwhile, Grindle's opinion in Winarno (2014: 149) gives his view on "implementation by saying that in general, the task of implementation is to form a linkage that makes it easier for policy objectives to be realized as the impact of a government activity". From the opinion above, it can be concluded that implementation is a government policy that must be implemented to achieve the goals or targets that have been set.

2.2. BOS Fund Management Concept

Article 3 of Minister of Education and Culture Regulation Number 8 of 2020 concerning the 2020 Regular BOS technical guidelines states that the use of Regular BOS Funds is carried out based on the principle:

- 1) Flexibility, namely the use of Regular BOS funds managed according to school needs;
- 2) Effectiveness, namely the use of Regular BOS funds, is sought to provide results, influence and efficiency to achieve educational goals in schools;

- 3) Efficiency, namely the use of Regular BOS Funds, is sought to improve the quality of student learning at the minimum possible cost with optimal results;
- 4) Accountability, namely the use of Regular BOS Funds can be accounted for in its entirety based on logical considerations in accordance with statutory regulations; And
- 5) Transparency, namely the use of Regular BOS Funds, is managed openly and accommodates stakeholder aspirations in accordance with school needs.

In this study, researchers only examined three principles for using regular School Operational Assistance (BOS) funds, namely Effectiveness, Efficiency and Transparency. Because these three principles play a very important role in the use of School Operational Assistance (BOS) funds.

Regarding the allocation of BOS funds, it is explained in the Minister of Education and Culture Regulation Number 19 of 2020 concerning Technical Instructions for Regular School Operational Assistance (State Gazette of the Republic of Indonesia of 2020 Number 99) amended as follows:

Between Article 9 and Article 10, 1 (one) article, namely Article 9A, is inserted so that it reads as follows:

- 1) During the period of the Covid-19 Public Health Emergency status determined by the central government, schools can use Regular BOS funds with the following conditions:
 - a. Funding for the administration of school activities as referred to in Article 9 paragraph 2 letter e can be used to purchase hand sanitizer liquid or soap, disinfectant, masks or other hygiene support.
- 2) The provision for honorarium payments of a maximum of 50% (fifty percent) as intended in article 9 paragraph (3) does not apply during the period of determining the Covid-19 Public Health Emergency status by the Central Government.
- 3) Funding for honorarium payments as referred to in paragraph (2) is provided to teachers who are not State Civil Apparatus and must meet the following requirements:
 - a. recorded in Dapodik as of December 31 2019;
 - b. have not received professional allowances; And
 - c. fulfill the teaching load, including teaching from home during the period of the Covid-19 Public Health Emergency status determined by the Central Government.

2.3. Organization Theory

In simple terms, an organization can be defined as a unit which is a forum or means for achieving various goals or objectives. The organization has many underlying components, including many people, work relations arrangements, work specialists and rational awareness of members according to their abilities and specializations. Rahmi Widyanti (2019: 14) states that "an organization is an association of people who have a common goal to fulfill life's needs". Herbert A. Simon, Donald W. Smithburg and Victor A. Thomson in Syamsu Q. Badu (2017: 7). Defines that "an organization is a structured system related to cooperative efforts where each member has a recognized contribution and obligation to carry out".

2.4. Discussion of Relevant Research

Rohyana Sari (2018), Student Thesis at Raden Intan Lampung State Islamic University, with the title "Management of School Operational Assistance (BOS) at SMPN 3 Jati Agung Lampung Selatan". The BOS program is an implementation of Law Number 20 of 2003 article 34 paragraph 2 states that the central and regional governments guarantee the implementation of compulsory education at a minimum of basic education level without charging fees. The consequence of the mandate of this law is that the central and regional governments are obliged to provide educational services for all students at the primary and secondary education levels by ensuring that they are not burdened by education costs. Education costs are one component of instrumental input which plays an important role in the implementation of education in schools. In the context of implementing regional autonomy and decentralization of education, school financial management needs to be carried out to support the provision of facilities and infrastructure in order to make teaching and learning activities more effective and improve student learning achievement. BOS management cannot be separated from the role of the school principal, namely how the school principal manages the allocation of funding for school operations. Professional school principals are required to have

the ability to manage school finances, both planning, implementation, evaluation and accountability. The fundamental aspect of management is planning, in terms of financing which is called budgeting. Planning is the process of preparing various decisions that will be implemented in the future to achieve predetermined goals. This shows that the ability of the school principal to plan finances for planned activities along with other supporting resources in the school is something that is very important. In financing management, one of the important instruments is the preparation of the School Budget Work Plan (RKAS). The preparation of the RKAS underlies the implementation (accounting) and evaluation (auditing) of the program in a transparent, accountable and democratic manner. Formulation of the Research Problem (1) How is budget planning in BOS management at SMPN 3 Jati Agung, (2) How is budget implementation in BOS management at SMPN 3 Jati Agung, 3. How is budget evaluation and accountability in BOS management at SMPN 3 Jati Agung . The research method used is a qualitative research method with descriptive research type. This research focuses on education financing management, namely Management of School Operational Assistance (BOS) at SMPN 3 Jati Agung, South Lampung Regency, with research subfocuses as follows: 1. Budget planning 2. Budget implementation 3. Budget evaluation and accountability. The results of the research show that (1) Budget planning for the BOS Fund of SMPN 3 Jati Agung has been implemented by the management as it should be in accordance with education financing standards and BOS technical instructions contained in the RKAS which is synchronized with the School Work Plan (RKS), (2) Implementation of budget use BOS funds from receipts and expenditures are all recorded and reported in accordance with the technical guidelines for the use of BOS Funds, and in using the budget of SMPN 3 Jati Agung, always follow the guidelines contained in the technical guidelines for bosses as the allocations have been arranged in the RKAS, (3) Evaluation, accountability and supervision of the BOS fund budget has been carried out in accordance with BOS fund management standards, internally by the BOS fund manager at SMPN 3 Jati Agung and externally by the district BOS Management Team, the inspectorate at the end of each quarter and there is supervision from Community Social Institutions (NGOs). Similarities with previous research, both examine the use of the School Operational Assistance (BOS) budget. The difference is, this research focuses more on the use of regular School Operational Assistance (BOS) funds in 2020 and during the Covid-19 pandemic.

Rinda Herdiyani, (2019) Semarang State University Student Thesis with the title "Effectiveness of Distribution of School Operational Assistance Funds (BOS) at Girirejo 02 State Elementary School, Ngablak District, Magelang Regency". The amount of distribution of BOS funds at SDN Girirejo 02 has increased from year to year, due to the increasing number of students. Financing education at SD Negeri Girirejo 02 does not only involve how education is financed but how the available costs are allocated. It is feared that limited education costs will reduce the quality of education. The obstacle in managing education costs at SD Negeri Girirejo 02 is that there are often delays in the transfer of boss funds from the center, causing the reporting of boss funds to be ineffective and inefficient. Another obstacle experienced by SD Negeri Girirejo 02 was that orders for textbooks were delivered late, which also slowed down the reporting of the use of BOS funds. (Interview with Principal, Thursday 7 February 2019). Management of BOS funds in schools is expected to be disbursed in a timely manner so that it does not hinder program implementation, can be managed professionally, transparently and accountably, provide adequate services to students and use appropriate management models as well as effective monitoring and evaluation. There are 3 (three) problem formulations in this research, namely (1) What is the effectiveness of planning for the distribution of School Operational Assistance (BOS) funds at SD Negeri Girirejo 02, Kec. Ngablak, Kab. Magelang (2) How effective is the implementation of the distribution of School Operational Assistance (BOS) funds at SD Negeri Girirejo 02, Ngablak District, Kab. Magelang (3) What is the effectiveness of the evaluation of the distribution of School Operational Assistance (BOS) funds at SD Negeri Girirejo 02, Kec. Ngablak, Kab. Magelang. The research method used is a qualitative research method and descriptive research type. The theory used is Educational Management theory. The research results show that (a) the effectiveness of BOS fund management planning at SD Negeri Girirejo 02 has been successful in accordance with the indicators of success in the planning aspect, namely the timely preparation of the RKAS, namely at the beginning of the budget year, the use of a priority scale for school needs, and the involvement of the school committee and teachers in preparing the RKAS. (b) From the aspect of effectiveness of the implementation of managing BOS funds at SD Negeri Girirejo 02, it has not been completely successful because it has achieved indicators of success in the use of BOS funds. Among them is the process of distributing BOS funds which is still late in disbursement. For other indicators such as the use of BOS funds, processes, bookkeeping and administration are in

accordance with the technical instructions for BOS funds, Minister of National Education Regulation No. 48 of 2017 (c) From the aspect of effectiveness, the evaluation of SD Negeri Girirejo 02 has not been effective because there has been no supervision from the school committee and related agencies regarding the management of BOS funds. However, for evaluation, the committee has done it even though it is not optimal. What the research has in common is that they both examine the effectiveness of distributing School Operational Assistance (BOS) funds. The difference is that this research focuses more on the principles of using School Operational Assistance (BOS) funds at the junior high school (SMP) level.

Salman (2019), Student Thesis at Iskandarmuda University Banda Aceh with the title "Management of School Operational Assistance Funds at State Elementary School 3 Jaya, Jaya District, Aceh Jaya Regency". Through the School Operational Assistance (BOS) program, school residents are expected to further develop the school by paying attention to the following: (1) the school manages funds professionally, transparently and responsibly; (2) School Operational Assistance (BOS) must be an important means of increasing school empowerment in order to improve access, quality and school management. In managing School Operational Assistance (BOS) funds, monitoring and supervision needs to be carried out with the aim of getting an idea of the suitability between plans and program implementation, while supervision is carried out to see the achievement of success indicators. In this regard, supervision is carried out by a team that has been formed at the school. The duties of the team in monitoring and supervision are: Holding regular team coordination meetings, supervising the implementation of the school's School Operational Assistance (BOS) program, responding to public complaints regarding the implementation of the school's School Operational Assistance (BOS) program, carrying out regular supervision regarding the implementation of the School Operational Assistance (BOS) program from school institutions, as well as reporting the results of monitoring and supervision to the Regency/City School Operational Assistance (BOS) management team. The formulation of the problem in this research is (1) How is the planning for School Operational Assistance (BOS) funds at SD Negeri 3 Jaya, Jaya District, Aceh Jaya Regency, (2) How is the distribution/disbursement of School Operational Assistance (BOS) funds at SD Negeri 3 Jaya, Jaya District Aceh Jaya Regency, (3) How to report School Operational Assistance (BOS) funds at SD Negeri 3 Jaya, Jaya District, Aceh Jaya Regency, (4) How to monitor and supervise School Operational Assistance (BOS) funds at SD Negeri 3 Jaya, Jaya District, Aceh Regency Jaya. This research is field research. The approach used is a qualitative approach. Data collection methods include interviews, observation and documentation studies. The theories used in this research are public policy implementation theory, organizational theory, planning theory, monitoring theory, human resource theory and financial theory. The results of this research are as follows: (1) Planning for School Operational Assistance Funds on indicators of existing funding sources in schools is not optimal, only relying on Central Government assistance funds, while there are no funds from student guardians/school committees and other parties. (2) The distribution of School Operational Assistance Funds (BOS) in the distribution time indicators has not gone as expected. (3) Reporting of School Operational Assistance Funds (BOS) in the indicators for preparing the School Operational Assistance Fund (BOS) bookkeeping has not been recorded completely, the recording of bank subsidiary books is not carried out by the School Operational Assistance Fund (BOS) treasurer. In terms of the Implementation of School Operational Assistance (BOS) Reporting indicators, the BOS Management Team has not implemented it transparently. (4) Monitoring and Supervision of School Operational Assistance Funds (BOS) on indicators of the monitoring party has not been implemented properly. This can be seen from the fact that the Committee Chair has not carried out the monitoring and supervision role to observe whether the use of funds is in accordance with the School Budget Work Plan (RKAS) that has been prepared by the BOS Management Team. The similarity between the research being carried out and previous research is that they both examine School Operational Assistance (BOS) funds. The difference: Previous researchers examined Minister of Education and Culture Regulation Number 08 of 2017 concerning Management of School Operational Assistance Funds. Meanwhile, the research currently being carried out examines the Minister of Education and Culture Regulation Policy Number 19 of 2020 concerning Amendments to Minister of Education and Culture Regulation Number 8 of 2020 concerning Regular BOS Technical Guidelines.

3. RESEARCH METHODS

3.1. Research Approach

This research uses a qualitative approach and descriptive research type. According to Taylor in Moleong (2018:4) qualitative research is "research that produces descriptive data in the form of written or verbal data from people whose behavior can be observed". According to Sugiyono (2016:7) qualitative research "requires being able to explore data based on what is said, felt and done by participants or data sources. Qualitative researchers must have an "emic perspective" meaning that they obtain data "as it should be", not based on what the researcher thinks."

This research aims to obtain an overview of the management of BOS funds at the preparation stage (management team and outreach), and the implementation stage (submission of BOS, use of BOS, transparency, efficiency and effectiveness). In addition, this research aims to determine the level of conformity between implementation in the field (schools) and the provisions in the 2020 BOS Technical Technical Guidelines.

3.2. Research focus

Focus: 1

Principle of useRegular School Operational Assistance (BOS) funds at SMP Negeri 1 Calang, Aceh Jaya Regency include dimensions and indicators as stated in the following table:

Table 1. Principle dimensions and indicators for the use of BOS funds

No	Dimensions	Indicator
1.	Effectiveness of Use of BOS Funds	<ol style="list-style-type: none"> 1. Student learning outcomes 2. Influence on achievement of National Education Standards (SNP) 3. Effectiveness of BOS funds
2.	Efficient use of BOS funds	<ol style="list-style-type: none"> 1. Minimum fees accepted by the school 2. Optimal results that the school must achieve 3. Quality of student learning
3.	Transparency in the Use of BOS Funds	<ol style="list-style-type: none"> 1. Open fund management 2. Accommodate stakeholder aspirations 3. School needs

Source: Minister of Education and Culture Regulation Number 19 of 2020 concerning Regular BOS Technical Guidelines

Focus: 2

The use of School Operational Assistance (BOS) funds during the Covid-19 pandemic at SMP Negeri 1 Calang, Aceh Jaya Regency includes dimensions and indicators as stated in the following table:

Table 2. Dimensions and Indicators for the use of BOS Funds during the Covid-19 pandemic

No	Dimensions	Indicator
1.	Intended use of Funds	<ol style="list-style-type: none"> 1. Purchase masks 2. Purchase hand sanitizer liquid/soap 3. Purchasing disinfectant/germicidal fluid
2.	Provisions regarding honorarium payments	<ol style="list-style-type: none"> 1. Time for payment of honorarium for non-ASN teachers 2. How to pay honorarium for non-ASN teachers 3. Amount of honorarium payments for non-ASN teachers
3.	Provisions regarding the use of BOS Funds	<ol style="list-style-type: none"> 1. Online learning 2. Purchasing credits 3. Purchase data packages

Source: Minister of Education and Culture Regulation Number 19 of 2020 concerning Regular BOS Technical

Guidelines.

3.3. Research sites

This research was carried out at SMP Negeri 1 Calang which is located on Jalan Koramil, Kampung Blang Village, Krueng Sabee District, Aceh Jaya Regency.

3.4. Data Types and Sources

The data that will be used in this research later, in order to obtain research results that are valid, accurate and the results can be accounted for, the research data will be divided into 2 (two) parts, namely: primary data and secondary data. Meanwhile, data sources come from sources, events or activities, as well as documents and archives.

3.5. Research Informant

The informant chosen by the researcher in this research was the Principal of SMP Negeri 1 Calang, namely a person responsible for fund management activities who can provide preliminary information and can approach other research subjects. Apart from the school principal, researchers also determined other informants who could add information so that the data obtained was more complete. The informants selected were 4 (four) people consisting of:

Table 3. Research Informants

No.	Informant	Amount
1.	Headmaster	1 person;
2.	BOS Treasurer	1 person;
3.	Teacher	1 person;
4.	Adminsitration Staff	1 person;
Amount		4 people;

Source: data processed by researchers.

3.6. Data analysis technique

Miles and Huberman in Saldana (2014: 31), stated that "In qualitative data analysis there are three streams of activities that occur simultaneously, namely data condensation, display, and conclusion drawing/verification".

4. RESEARCH RESULTS AND DISCUSSION

4.1. Research result

1) General Description of Research Locations

The building of SMP Negeri 1 Calang was moved, which was previously a post-tsunami emergency building which was moved from one place to another. After that, the new building was ready to be built after Stunami. Then a School Operational Permit Decree was proposed by Principal Juanda, S.Pd.I, M.Pd to the Aceh Jaya Regency Education Office, because the previous Operational Permit was lost in the Stunami, with Operational Permit Decree Number: 421.3/043/2016 and Decree Date Operational Permit: 01 August 2016 signed by M.Yusuf A, S.Pd as Head of the Aceh Jaya Regency Education Service.

SMP Negeri 1 Calang is included in the standard school category, which received an accreditation score of 87.33 (A). The school is under the auspices and guidance of the Aceh Jaya Regency Education Office. In 1963 the school was named SMP Negeri 1 Krueng Sabee, Krueng Sabee District, West Aceh Regency. Along with the expansion of West Aceh, in 2002 the name changed to Aceh Jaya Regency. In 2013 the school changed its name to SMP Negeri 1 Calang, Krueng Sabee District, Aceh Jaya Regency.

2) Principles of Using Regular School Operational Assistance (BOS) Funds at SMP Negeri 1 Calang, Aceh Jaya Regency

a. Effectiveness of Use of BOS Funds

(1) Student learning outcomes

Student learning outcomes are changes that occur in students, both regarding cognitive, affective and psychomotor aspects as a result of learning activities. Susanto (2016:5). The existence of BOS funds greatly influences student learning outcomes. This is closely related to the 2006 BOS book funding program. The government has provided special subsidies to all schools for the provision of textbooks. According to Hamalik (2012: 30) learning outcomes are "changes in behavior. Changes in the person's behavior, for example from not knowing to knowing, and from not understanding to understanding." Learning outcomes appear as changes in behavior in students that can be observed and measured in the form of changes in knowledge, attitudes and skills. This change can be interpreted as an improvement and development that is better than before.

(2) Influence on achievement of National Education Standards (SNP)

BOS funds have a big influence on the achievement of National Education Standards. National Education Standards are the minimum criteria that must be met by all educational institutions in Indonesia. Based on these regulations, it can be said that fulfilling national education standards is mandatory for all education providers. There are 8 National Education Standards, namely: Content Standards, Process Standards, Graduate Competency Standards, Educator and Education Personnel Standards, Facilities and Infrastructure Standards, Management Standards, Financing Standards, and Learning Assessment Standards

(3) Effectiveness of BOS funds

The use or benefits of BOS funds for SMP Negeri 1 Calang are in accordance with those regulated in the Regular BOS Technical Guidelines, that there are 12 components for the use of Regular BOS funds, namely:

- a) Acceptance of new students
- b) Library development
- c) Implementation of learning and extracurricular activities
- d) Implementation of assessment or learning evaluation activities
- e) Implementation of school activities
- f) Professional development of educators and education personnel
- g) Power subscription financing
- h) Maintenance of school facilities and infrastructure
- i) Providing multimedia learning tools
- j) Organizing skills competency improvement activities
- k) Organizing activities to support graduate absorption
- l) Payment of honoraria.

b. Efficient Use of BOS Funds

1) Minimum fees accepted by the school

In the implementation of education, costs are a very determining potential in schools. Therefore, education costs are very important and need to receive more serious attention from various components of society at large, considering that the provision of education cannot be separated from what is called funds or costs. Because almost no educational effort can ignore funds or costs.

However, in 2020 schools had difficulty planning expenditure from BOS funds. Considering that there are many unexpected costs that must be incurred to meet needs during the Covid-19 pandemic. School needs have changed from previous years. Many needs are not spent because they have to fulfill urgent needs during the Covid-19 pandemic.

2) Optimal results that the school must achieve

To achieve optimal learning goals, strategies must be used. Strategy is an arrangement of potential and resources so that they are efficient in obtaining results according to design. To obtain optimal results, learning needs to be done well. Here the school experiences problems in terms of learning. Learning during the Covid-19 pandemic requires costs to carry out online learning.

3) Quality of Student Learning

The quality of student learning is a level of achievement of initial learning objectives including art learning, achieving these objectives in the form of increasing knowledge, skills and developing students' attitudes through the classroom learning process. Prasetyo (2013: 12). In the educational context, learning quality refers to the educational process and educational outcomes. Improving the quality of a person's learning is shown in the form of increasing people's abilities in various fields. If in a learning process someone does not get an improvement in quality, then that person has not experienced the learning process or in other words has experienced failure in the learning process. The School Operational Assistance Program (BOS) is a form of government responsibility in financing the provision of education in order to improve the quality of education.

c. Transparency in the Use of BOS Funds

1) Open fund management

Open fund management must confirm funds that have been received, submit realization reports, and be responsible for the use of BOS funds. In the policy for monitoring the use of BOS funds, schools must provide reports online so that the entire community can see them. Apart from that, schools must also post reports on the use of BOS funds on notice boards so that the local community and parents can monitor them.

2) Accommodate stakeholder aspirations

The BOS program began to be implemented in July 2005 in order to accelerate the 9-year compulsory education, reduce school dropout rates, and help poor students to continue attending school. However, there is a desire from the government that stakeholders, namely schools and school committees, want to be actively involved in implementing the program. Even though the funds received by students through school have not reached the ideal figure, at least minimum service standard requirements can be met.

3) School needs

During the Covid-19 pandemic like this, many programs were postponed. Here, the school principal is required to be able to prepare a work plan that is oriented towards spending on the school's priority needs first. The policy for using Regular BOS funds is established to accommodate the funding needs required by schools to implement PJJ (Distance Learning) from home, both online and offline, either in stages or in full. The use of BOS funds remains flexible, still following the technical guidelines for BOS funds during the pandemic. This is to facilitate the various needs required by each school.

d. Use of BOS funds during the Covid-19 Pandemic at SMP Negeri 1 Calang, Aceh Jaya Regency

1) Allocation of BOS Fund Use

a) Mask Purchase

Based on the Minister of Education and Culture's Circular Number 3 of 2020 concerning preventing the corona virus in educational units, one of which provides guidelines regarding masks in educational units such as schools. Guidelines regarding masks are contained in the attachment to the circular regarding guidelines for preventing the Covid-19 virus.

b) Purchase hand sanitizer liquid/soap

In accordance with Minister of Education and Culture Regulation Number 19 of 2020, purchases such as hand sanitizer liquid/soap and so on must be entered into the RKAS account for operational costs and so on. The Ministry of Education and Culture advises schools to provide hand sanitizer for students for

Face-to-Face Learning (PTM) to anticipate the spread of the Corona virus. Procurement of cleaning equipment is provided from BOS funds.

c) Purchasing disinfectant/germicidal fluid

During the Covid-19 pandemic, schools that will hold face-to-face meetings must provide disinfectant/germicide. This is one of the requirements for schools that provide face-to-face learning.

2) Provisions regarding honorarium payments

a) Payment time for non-ASN Teacher Honors

Payment of teacher honorariums in BOS technical guidelines is not explained in detail. When making the BOS RKAS, honorarium payments are written down monthly, in accordance with the BOS LPJ which is reported at each stage. However, in reality what happens in the field is that honorary teachers receive honorarium payments not on time, maybe once every two or three months.

b) How to pay non-ASN Teacher Honors

The school welcomes the publication of Regulation of the Minister of Education and Culture (Permendikbud) Number 19 of 2020 concerning Amendments to Permendikbud Number 8 of 2020 concerning Regular BOS jukinis. In paying honorariums for non-ASN teachers, schools must ensure that the teacher has not received professional allowances, recorded in Dapodik as of 31 December 2019 and that the teacher has fulfilled his teaching load.

c) Amount of Honor Payment for non-ASN Teachers

Even though in the Minister of Education and Culture Regulation, payments for honorary teachers may be more than 50% of the BOS funds received, but here school principals do not pay honorariums for teachers up to 50%. Honorary teachers are paid the same as before the Covid-19 pandemic.

3) Provisions regarding the use of BOS funds

a) Online Learning

With the online learning policy, all activities outside of class such as extracurricular activities and outing classes are temporarily suspended. Students carry out learning online from their respective homes. In online learning, students experience many obstacles. Obstacles faced by students during online learning during the Covid-19 pandemic include not having good internet access to support the implementation of online learning, as well as a lack of student awareness about the usefulness of online learning. Obstacles that are often faced include the ability of students' parents to provide online education facilities such as internet networks which require money and there are still parents who do not have an Android cellphone. Giving assignments to students who do not have Android cellphones also does not return them to school on time.

b) Credit Purchase

In Article 9A of Minister of Education and Culture Regulation Number 19 of 2020, it is stated that during the period of the Covid-19 Public Health Emergency status determined by the Central Government, schools can use Regular BOS funds to finance power and service subscriptions. This power and service subscription financing can be used to purchase credit, data packages, and/or paid online education services for educators and/or students in the context of carrying out learning from home. These provisions for the use of Regular BOS funds apply from April 2020 until the central government revokes the determination of the Covid-19 public health emergency status.

c) Data Package Purchase

BOS funds can be used to purchase quotas or data packages for students who cannot afford data packages. Internet data packages are a major problem in online learning. Controlling the use of internet quota used by students by parents. For students who study independently at home, it is hoped that parents can control the use of students' devices only for online learning, not for playing online games or other social media because this causes the internet quota to run out quickly.

4.2. Discussion of Research Results

1) Principles of using Regular School Operational Assistance (BOS) funds at SMP Negeri 1 Calang, Aceh Jaya Regency

a. Effectiveness of Use of BOS Funds

Student learning outcomes at SMP Negeri 1 Calang are not in accordance with the Technical Instructions for the use of BOS funds which are expected to provide maximum results for students. Learning outcomes can be measured and assessed after students carry out the learning process

b. Efficient use of BOS funds.

The efficiency of BOS Fund Management at SMP Negeri 1 Calang is not in accordance with the theory put forward by Mahmudi (2019: 85) which states that efficiency is "a comparison between output and input or in other terms output per unit of input. An organization, program or activity is said to be efficient if it is able to produce a certain output with the lowest possible input, or with certain input it is able to produce the maximum output (spending well). This is because the school receives minimal fees but must be used for all the school's enormous needs.

c. Transparency in the Use of BOS Funds

Transparency in the use of BOS funds at SMP Negeri 1 Calang, Aceh Jaya Regency has not been maximally fulfilled. Schools only report the use of funds in LPJ which are submitted to the Aceh Jaya District Education Office and announce it to teachers. The school does not explain the use of funds to the surrounding community or to the parents of students. School needs during the Covid-19 pandemic were reduced to professional development activities for teachers and ATK by the school principal without coordinating with teachers. Schools must purchase Covid-19 equipment first because it is an urgent need. Schools make reports online and create LPJ for BOS funds to be submitted to the Aceh Jaya District Education Office. "So when making changes to the RKAS, the school focused more on purchasing Covid-19 equipment, so that funds for making notice boards were not attached to the RKAS changes."

2) Use of School Operational Assistance Funds (BOS) during the Covid-19 Pandemic at SMP Negeri 1 Calang, Aceh Jaya Regency.

The provisions in the Regulation of the Minister of Education and Culture Number 19 of 2020 concerning Technical Instructions for Operational Assistance for Regular Schools (State Gazette of the Republic of Indonesia of 2020 Number 99) are amended as follows: Between Article 9 and Article 10, 1 (one) article is inserted, namely Article 9A so that it reads as follows: During the period of the Covid-19 Public Health Emergency status determined by the central government, schools can use Regular BOS funds with the following conditions: Administrative funding for school activities as referred to in Article 9 paragraph 2 letter e can be used to purchase cleaning fluid or soap hands, disinfectant, mask or other hygiene support.

a. Allocation of BOS Fund Use

The allocation for the use of BOS funds during the Covid-19 pandemic is in accordance with the technical guidelines for the use of BOS funds. However, there are still students who do not wear masks because they forgot to eat and there are students who are lazy to wear masks because they have difficulty breathing. The use of masks at SMP Negeri 1 Calang is mandatory for both teachers and students. Purchase of hand sanitizer liquid/soap is always provided at the hand washing place. Students are required to wash their hands properly. However, hand sanitizer liquid/soap often runs out because students use soap wastefully. Purchasing disinfectants/germicidal fluids has been provided at the school. Then the school provides disinfectant/germicide in certain places only. Because students waste disinfectant fluid, it is not provided in class and just wash their hands.

b. Provisions regarding honorarium payments

The provisions regarding payment of honorarium for non-ASN teachers during the Covid-19 pandemic can be seen from the timing of payment of honorarium for non-ASN teachers which does not match those in the LPJ BOS. In LPJ BOS the payment list is monthly, but in reality the school does not pay the honorarium for non-

ASN teachers every month. Schools pay non-ASN teachers' honorarium every two or three months according to the receipt of BOS funds in the school account. Schools pay non-ASN teachers honorariums that are not in accordance with BOS technical guidelines. Non-ASN teachers may be paid an honorarium if they are registered in Dapodik as of 31 December 2019. However, in reality the school has paid honorium for non-ASN teachers who have not been recorded in the school's Dapodik. Meanwhile, the monthly non-ASN honorarium payment is IDR. 500,000, the same as paid before the Covid-19 pandemic. In determining the amount of payment for non-ASN teachers, the school principal takes his own policy without coordinating with teachers and the school committee.

Non-ASN teacher honorium payment times are not regular every month. Schools pay teacher honorariums according to the available budget. Honorium payments can be paid once every two or three months. The method for paying honorium for non-ASN teachers at SMP Negeri 1 Calang is paid according to the teacher's needs. Schools pay honorium to non-ASN teachers according to the initial count of the teacher actively teaching at the school. Schools do not prioritize teachers who have been recorded in Dapodik.

c. Provisions regarding the use of BOS funds

The provisions regarding the use of BOS funds during the Covid-19 pandemic can be seen from online learning which is still hampered by internet networks and frequent power outages. Then the lack of parental ability both in terms of economics and in terms of knowledge and students' lack of understanding in the fields of knowledge and IT are also obstacles. Purchasing credit and data packages for teachers and students is not budgeted for in the BOS RKAS. Considering the minimal funding and many schools' needs during the Covid-19 pandemic. They carry out online learning through WhatsApp groups and Zoom meetings. In carrying out online and offline learning, teachers and students need credit and data packages to carry out learning. Referring to Minister of Education and Culture Regulations Number 19 and Number 20.

5. CONCLUSIONS AND RECOMMENDATIONS

5.1. Conclusion

Based on the description that has been discussed in the research results regarding the management of School Operational Assistance (BOS) funds at State Junior High School (SMP) 1 Calang, Aceh Jaya Regency in 2020 (Policy Implementation Study of Minister of Education and Culture Regulation Number 19 of 2020 concerning Amendments to Minister of Education and Culture Regulation Number 8 of 2020 regarding Regular BOS Technical Guidelines) it can be concluded as follows:

- 1) The effectiveness of the use of BOS funds at SMP Negeri 1 Calang has been running in accordance with the Regular BOS technical guidelines but from student learning outcomes, there are still students who have not achieved Minimum Completeness Criteria (KKM). Online and offline learning during the Covid-19 pandemic has not fully achieved the National Education Standards and the usability of BOS funds during the Covid-19 pandemic has not fully met the components for using Regular BOS funds.
- 2) The efficient use of BOS funds at SMP Negeri 1 Calang is used in a ready condition and does not experience payment problems so that the funded activities do not experience problems, but there are still obstacles in the minimum fees received by the school which must be able to meet all the school's increasing needs during the Covid-19 pandemic. and the quality of learning has decreased during the Covid-19 pandemic, both online and offline.
- 3) Transparency in terms of the use of Regular BOS funds at SMP Negeri 1 Calang has been implemented as it should be, but the school does not publish the amount of funds received and used on the notice board and does not involve the school committee when preparing revised RKAS for all school needs that must be met during the period. covid-19 pandemic.
- 4) The allocation for the use of BOS funds during the Covid-19 pandemic has been fulfilled in schools to carry out face-to-face learning, but students are still found who do not comply with health protocols.

- 5) Provisions regarding honorarium payments for non-ASN teachers have been paid in accordance with the agreement between the school and the non-ASN teachers, however the payments are often late and the honorary teachers are not recorded in Dapodik as of 31 December 2019.
- 6) Schools have implemented provisions regarding the use of BOS funds during the Covid-19 pandemic in accordance with the recommendations of the Ministry of Education and Culture, but there are problems with internet access, as well as the ability of parents to provide online education facilities such as Android cellphones and data packages.

5.2. Suggestions

From the conclusions outlined above, the suggestions the author gives are as follows:

- 1) The effectiveness of using BOS funds at SMP Negeri 1 Calang should pay attention to determining the KKM value for online learning, not to equate it with face-to-face learning and in preparing the BOS RKAS, it is best to spend BOS funds in accordance with fulfilling all components of using Regular BOS funds.
- 2) It is hoped that the government will be able to increase BOS funds during the Covid-19 pandemic considering the increasing needs of schools, and the need for teachers to continue to improve ICT competence so that teachers can utilize Google learning applications and features in the learning process.
- 3) It is hoped that schools will publish the amount of funds received and used on the notice board and involve the school committee when preparing the RKAS.
- 4) The role of the teacher, especially the homeroom teacher, is very influential in students complying with health protocols for the sake of the students' own health and the homeroom teacher always checks the availability of hand washing soap in the classroom.
- 5) It is hoped that schools will pay the honorarium for non-ASN teachers in accordance with applicable regulations so that problems do not occur in the future.
- 6) It is necessary to build student motivation to study online because teachers cannot guide students directly so students have to learn independently.

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