

EFFECTIVENESS OF SCHOOL OPERATIONAL AID FUND MANAGEMENT (BOS) IN IMPROVING THE QUALITY OF EDUCATION (VOCATIONAL SCHOOL CASE STUDY NEGERI 2 KEDIRI CITY)

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Abstracts

This research aims to determine the effectiveness of managing School Operational Assistance (BOS) funds in improving the quality of education starting from planning, implementation, monitoring and evaluation, as well as the impact of BOS funds in improving the quality of education at SMK Negeri 2 Kediri City. The approach in this research uses qualitative. Meanwhile, the type of research used in this research is descriptive case study research. The techniques used to collect data are interview, observation and documentation methods. As a result of the research conducted, the author can conclude that the effectiveness of managing BOS funds in improving the quality of education at SMK Negeri 2 Kediri City can be said to be effective. This can be seen from the first point, planning for managing BOS funds at SMK Negeri 2 Kediri City begins with preparing RKAS based on needs and according to the financing components of BOS funds, especially to improve the quality of education. Second, the implementation of BOS fund management at SMK Negeri 2 Kediri City is adjusted to the RKAS which has been determined specifically to improve the quality of education. Third, supervision and evaluation of the management of BOS funds at SMK Negeri 2 Koa Kediri is carried out by the school principal and directly from the Kediri Education Service Branch. Evaluations are carried out at the end of every year to correct errors in the management of BOS funds. Fourth, the impact felt by SMK Negeri 2 Kota Kediri with the existence of BOS funds is that it can help with school operational costs, help finance teacher competency development and ease the burden on parents of students in education costs.

Keyword:

Effectiveness, Management of BOS Funds, Quality of Education

Introduction

Education plays a very important role in advancing the quality of human resources, one of which is in Indonesia. Education is a strategic component and one of the main keys to improving one's standard of living. Education is also an effort or process to develop one's personality from a spiritual and physical perspective. In accordance with National Education Law No. 20 of 2003, education is a structured effort to create a learning atmosphere and learning process that is able to make students active in optimizing their potential in order to have spiritual strength, self-control, personality, intelligence, noble character and skills needed by each individual, society, nation and state (President of the Republic of Indonesia 2003). Mardotillah & Zain said that the level of a nation's honor and dignity is influenced by its level of education. To improve the honor and dignity of the nation, especially in Indonesia, there is a role for the government in improving and implementing educational goals (Evy Marlyn Saalino 2021). The government's efforts to improve the quality of education in Indonesia with various programs or

reforms such as human resource development, curriculum development, provision of facilities and infrastructure and others. Quality according to Nasution is quality that meets or exceeds customer expectations. Meanwhile, quality education is education in which all components can provide satisfaction to students, education and education staff and other communities. An education is said to be quality if the quality of the learning process is effective and efficient and has *input* and *output* as expected (Tri Adi Muslimin and Ari Kartiko 2020). According to the Ministry of National Education, quality in the context of "educational results" which refers to the achievements achieved by schools can be in the form of academic and other ability test results.

In Indonesia, education can be said to be quality if it complies with the National Education Standards (SNP). This has been explained in Government Regulation no. 19 of 2005 concerning National Education Standards (SNP). The national education system contained in Law Number 20 of 2003 explains that the central government and regional governments must provide services, facilities and guarantee the implementation of quality education without discrimination. One of the state's tasks in this case is to provide or reduce the cost of education in Indonesia (Slamet Hari Sutanto, Vindhya Tyas Restyaningati, and Ervan Kusindarto 2021). Education costs are costs that students must pay to be able to participate in learning activities regularly and continuously. Al-Kadri explained that education costs are the economic value of income from education costs, which is identical to all the struggles required for the process of implementing education.

There are various problems in financing education, namely regarding how to meet the investment, operational and personal needs of schools. Apart from that, regarding ways to protect the public from getting a decent education from Elementary School (SD), Middle School (SMP) to High School (SMA) in accordance with government policy that everyone is required to study 9 years of basic education. Therefore, the government has an obligation to provide free and quality education to ease the burden on parents regarding education costs. With the problems regarding education financing, the government is trying to overcome these obstacles. The government's efforts include the Operational Fund Assistance (BOS) program. The general aim of BOS funds is to ease the burden on society, especially parents, in paying for their children's education.

However, specifically the aim of BOS funds in secondary education is to support non-personnel operational costs, increase gross enrollment rates (APK), reduce school dropout rates in Indonesia, and improve the quality of learning in schools (Hendro Handoko, Tri Rustiadi, and Siti Baitul Mukarromah 2020). Thus, BOS is a subsidy or replacement for tuition fees that is needed for students and educational services, both public and private, which is known as the BOS Educational Administration program. This program exists because of the problem that many children cannot continue their education or drop out of school because of the cost of education. The School Operational Assistance (BOS) program is also provided at both public and private Vocational High Schools (SMK) to help with non-personnel school operational costs. The aim of the BOS SMK program is to form vocational high school students who are independent and strong, as well as realizing quality learning whose results can be seen, both in terms of achievement and otherwise. The hope is that no child in Indonesia will experience obstacles in obtaining a high-quality education

The BOS program can be said to be effective and efficient if management achieves the BOS program objectives correctly and optimally. Therefore, schools as educational institutions play an important role in determining whether the management of BOS funds is effective or not, depending on each institution. If the management of BOS funds is not optimal, obstacles or problems will arise in the use of BOS funds. In Islam, when carrying out work, we are commanded to always be effective and efficient, meaning in achieving a goal, quality, right on target, shopping according to needs, maximizing the budget, not wasting and being stingy with the success or wealth obtained as He says,

الَّذِينَ إِذَا أَنْفَقُوا لَمْ يُسْرِفُوا وَلَمْ يَقْتُرُوا وَكَانَ بَيْنَ ذَلِكَ قَوَامًا

Meaning: "And (including the servants of the Most Merciful God) those who when they spend (wealth), they are not excessive, and are not (also) stingy, both of which are reasonable." (Al-Furqan: 67)

Financial management is all activities related to the business or process of planning, seeking and allocating funds to maximize the operational efficiency of an organization or company. The management of BOS funds must be in accordance with the technical guidelines established in the BOS Program. The role of the school principal is very important in managing education financing so that the management of BOS funds runs effectively and efficiently to achieve the goals of the BOS program. Because the use of BOS funds can be said to run well if the school principal and school treasurer carry out their duties optimally.

Based on the results of observations made at SMK Negeri 2 Kediri City in Kediri City. SMK Negeri 2 Kediri City is one of the Vocational High Schools (SMK) in the city of Kediri, this school has implemented a *full day school* policy and has become a superior school. SMK Negeri 2 Kediri is one of the leading schools because it has many achievements obtained from students and there are several skill competencies. SMK Negeri 2 Kediri is also a place for the Job Fair Program for its graduates because SMK Negeri 2 Kediri City has many networks or relationships with several companies or institutions which are provided for all students to train the competencies possessed by each department and other school graduates and is a place Professional certification institutions are a place of implementation for students who want to take certification according to their skills because in vocational high schools usually need to hold professional certification to hone students' skill competencies.

Furthermore, from observations made at SMK Negeri 2 Kediri City, they always strive to improve the quality of education, such as preparing adequate facilities, supporting educational activities and so on. So, there is a need for educational funding that can help realize these efforts. In terms of education financing, the government has provided a BOS funding program to help improve the quality of education. Therefore, SMK Negeri 2 Kediri is trying to maximize BOS funds to meet human and other resource needs effectively. Because of the large number of needs, BOS funds can improve the quality of education which has an impact on schools. So this is where researchers are interested in conducting research at SMK Negeri 2 Kediri. Considering the importance of education financing for the success of quality education with the BOS program, efforts are needed to manage BOS funds effectively and efficiently. With this research, which aims to answer the above problem, the researcher tried to conduct research on "The Effectiveness of School Operational Assistance (BOS) Fund Management in Improving the Quality of Education at SMK Negeri 2 Kediri".

Results and Discussion

Findings

Based on the results of data research regarding the effectiveness of managing BOS funds in improving the quality of education at SMK Negeri 2 Kediri City, it can be concluded that the effectiveness of managing BOS funds at SMK Negeri 2 Kediri City is as follows.

Planning for Management of School Operational Assistance Funds (BOS) in Improving the Quality of Education at SMK Negeri 2 Kediri City

From the results of research that researchers have conducted regarding management planning. BOS funds can be summarized as follows:

1. Preparation of BOS fund planning

From the results of interviews, observations and documentation, in planning the management of BOS funds, the school held a meeting at the beginning of the school year

to explain what BOS funds were and what they could be used for. The school held a meeting at the start of the school year together with the school BOS team, teachers and committees regarding the use of BOS funds provided by the government. After that, the team of school bosses prepared the RKAS (School Budget Activity Plan). Preparation of ARKAS starting in 2023 at SMK Negeri 2 Kediri City using ARKAS (School Budget Activity Plan Application). The RKAS is prepared so that the use of BOS funds can be directed and in accordance with needs. The total income stated in the RKAS is 3,313,200,000 which is realized in three stages.



Figure 1. Application for School Budget Activity Plan (RKAS)

2. BOS funding component

In preparing the RKAS, BOS funds must be adjusted to the financing components of BOS funds. Based on the results of interviews that have been conducted, BOS funds at SMK Negeri 2 Kediri City BOS are allocated or used for operational costs and according to the financing components of BOS funds. Meanwhile, in relation to the amount of BOS funds, the amount of BOS funds obtained by SMK Negeri 2 Kediri City is adjusted to the number of students for the 2022/2023 academic year, namely there are 1,927 students, of which each student receives BOS funding assistance of 1,600,000.

3. Accuracy of targets and objectives of BOS funds

In achieving accurate targets and objectives, BOS, which is used to help with operational and other costs, is in accordance with planning and following the rules. In this case, SMK Negeri 2 Kota Kediri plans the targets and objectives of BOS funds for operational needs as in the financing components that have been explained.

4. Socialization of the BOS fund program

Socialization of BOS funds was conveyed to teachers, committees and parents regarding the use of BOS funds. However, in socializing this matter, sometimes there are people who still don't understand and are confused. Apart from that, based on observations made regarding socialization there is no direct evidence regarding the use of BOS funds on notice boards.

5. Effectiveness of planning in improving the quality of education

Based on the research that has been carried out, the research findings show that the planning carried out at SMK Negeri 2 Kediri City has been effective. It is said to be effective because in this planning, SMK Negeri 2 Kediri City is at the initial stage of preparing the RKAS based on needs. The RKAS prepared prioritizes important needs and supports improving the quality of education in the school.

Implementation of Management of School Operational Assistance Funds (BOS) in Improving the Quality of Education at SMK Negeri 2 Kediri City

1. Mechanism for disbursement or distribution of BOS funds

2. The mechanism for disbursing BOS funds must be in accordance with the disbursement procedures which in this case have been determined by the central government. This year's disbursement of funds goes through two stages in one year, not directly once. It cannot be determined in what month it will be disbursed because the decline in BOS funds is not fixed. Meanwhile, the distribution of BOS funds is carried out in accordance with the RKAS when the BOS funds are disbursed. As is the case with SMK Negeri 2 Kediri City, it follows predetermined procedures

3. Use of BOS funds

Based on the research findings, the implementation of the use of BOS funds at SMK Negeri 2 Kediri City is carried out in accordance with the RKAS which was prepared at the beginning of the school year, but if there are changes in the middle of implementation, they can still be changed by making a revised RKAS, where these changes are made if this is necessary. very important and urgent. On the other hand, in implementing the BOS funds, they can be used if the BOS funds have decreased or been disbursed. So, when financing education, use other sources of funds first. One use of BOS funds is to support improving the quality of education, such as financing the procurement of books to support learning as well as financing the implementation of skills competency exams (UKK) and competitions. This is done to improve the quality of education and produce good graduates.



Figure 2. Book Collection in the Library of SMK Negeri 2 Kediri City



Figure 3. Implementation of the Hospitality Skills Competency Exam

4. Bookkeeping of BOS funds

Results of research findings regarding bookkeeping of BOS funds at SMK Negeri 2 Kota it can be said that bookkeeping is very important for Kediri. makes it easier to make reports as part of administrative accountability. The school treasurer who has this duty always records it in a special BOS book. To record the expenditure of BOS funds is also with the knowledge of the school principal. That way, the reporting process will be easier and in accordance with procedures.

5. Effectiveness of the implementation of BOS funds in improving the quality of education
- Based on the results of the interviews and documentation above, the researcher can conclude that the implementation of the use of BOS funds has been effective as seen from the use of it in accordance with the RKAS which was prepared at the start of the school year. Apart from that, the implementation of BOS funds can be said to be effective because they are used for school operational costs.

Monitoring and Evaluation of Management of School Operational Assistance Funds (BOS) in Improving the Quality of Education at SMK Negeri 2 Kediri City

1. Monitoring the BOS funding program to improve the quality of education

From the results of research that has been carried out, supervision of the management of BOS funds at SMK Negeri 2 Kediri City includes internal supervision and external supervision. Internal supervision is carried out directly by the school principal every month so that the management of BOS funds can run as planned. Furthermore, there is external supervision, namely from the Kediri education office branch. Supervision is carried out to minimize errors.

2. Achievement of the targets and objectives of the BOS funding program in improving quality education

Based on the research findings, it can be said that in achieving the targets and objectives of the BOS funds that have been planned at SMK Negeri 2 Kediri City in accordance with the initial plan based on the RKAS which is used to provide optimal learning and help improve the quality of education.

3. Preparation of BOS fund management accountability reports

In preparing the accountability report for the management of BOS funds at SMK Negeri 2 Kediri City, it can be concluded that reporting BOS funds is the responsibility of all

schools for the use of BOS funds received. Schools are required to make an accountability report every period when BOS funds are disbursed. Reporting is carried out by the treasurer on all receipts and expenditures of BOS funds. Reporting must be made clearly regarding the income and expenditure of BOS funds that have been made so that it can be used as a reference for the following year's evaluation regarding the funds used.

4. Evaluate the management of BOS funds

Apart from carrying out routine supervision, BOS fund managers at SMK Negeri 2 Kediri City also carry out evaluations of the results of the BOS fund management that has been carried out. Evaluations are also carried out to improve the system for use, reporting and everything. Usually evaluations are carried out at the end of the year after all reporting is complete. Direct evaluations are carried out by school principals and education service branches to provide proper guidance on the management of BOS funds. With this evaluation, SMK Negeri 2 Kota Kediri can improve in the next academic year.

5. Effectiveness of monitoring and evaluating BOS fund management

Based on the results of the interview, it can be concluded that supervision of BOS fund management at SMK Negeri 2 Kediri City is carried out by the school principal and also the education office branch. Apart from supervision at SMK Negeri 2 Kediri City, there is an evaluation which is carried out at the end of each year to correct deficiencies and provide guidance if there is something wrong in managing BOS funds. So that The supervision that has been carried out can be said to be effective and achieve targets and objectives.

Implications of School Operational Assistance Funds (BOS) in Improving the Quality of Education at SMK Negeri 2 Kediri City

1. Quality of Education

From the research results, it can be said that the quality of education at SMK Negeri 2 Kediri City is good and meets quality standards with several advantages, namely that the students have many achievements, both academic and non-academic, as a SMK-PK and a pioneer school for implementing the curriculum. independent and has many adequate facilities to support learning. In improving the quality of education at SMK Negeri 2 Kediri City, one of the factors is influenced by sufficient budget, so it can be said that the quality of education can increase, one of the reasons is the availability of sufficient budget to support this. One of them is the existence of BOS funds which can help improve the quality of education for schools, teachers and students.

2. Implications of BOS funds for schools, teachers and students

BOS funds have implications or impacts on improving the quality of education, one of which is at SMK Negeri 2 Kediri City. Based on the research results, the impact on schools can be obtained, namely helping school operational costs, providing adequate facilities and infrastructure. For teachers, BOS funds have the impact of supporting increased competency through teacher internships funded by BOS funds. And for students, they can participate in teaching and learning activities as much as possible and reduce the burden of education costs.

Discussion

Planning for Management of School Operational Assistance Funds (BOS) in Improving the Quality of Education at SMK Negeri 2 Kediri City

Planning is a preparation process carried out to achieve goals. According to Rustiadi, planning is a process of determining what will be achieved in the future by determining the procedures or stages needed to achieve it (Taufiqurokhman 2008:3). The indicators for knowing BOS fund management planning are as follows:

1. Preparation of BOS fund planning

In preparing a plan, you must identify what is needed according to the needs and conditions that can be used to achieve the goal. In relation to planning BOS funds, planning needs to be done in advance for the use of BOS funds. This is in line with Mulyasa's opinion, namely an activity to plan sources of funds used to support educational activities and to achieve educational goals (Mulyasa 2006: 195).

In preparing BOS fund planning at SMK Negeri 2 Kediri City, in its use, you must first prepare a school budget activity plan (RKAS), this is in accordance with Permendiknas No. 19 of 2007 concerning Management Standards, each school level must prepare a School Work Plan (RKS) and School Activity and Budget Plan (RKAS) (Minister of National Education of the Republic of Indonesia 2007:19). According to Rahmania RKAS is a detailed budget or activity financing plan for one fiscal year. RKAS is an official school budget document that has been approved by the school principal and ratified by the Education Service (Rahmania Utari 2015:1–2). The RKAS prepared by the BOS team at SMK Negeri 2 Kediri City is adjusted to priority needs and in accordance with the use of BOS funds as regulated in the Regulation of the Minister of Education, Culture Research and Technology Republic of Indonesia No. 63 of 2022. Preparation of RKAS at SMK Negeri 2 Kediri City starting this year, namely 2023, using the RKAS Application. ARKAS (School Budget Activity Plan Application) is an information system that utilizes information and communication technology to make things easier budgeting, implementation and administration and accountability of BOS funds in primary and secondary education units nationally.

Thus, the existence of RKAS will help schools achieve the goals of activities or programs that have been set effectively. This is in line with Muhaimin's opinion regarding the purpose of preparing the RKAS, one of which is ensuring continuity in planning, budgeting, implementation and supervision (Muhaimin, Sutiah, and Sugeng Listyo Prabowo 2011:196).

2. BOS funding component

The use of BOS funds in a school must be based on mutual agreement and decision of the BOS Team members, teachers and the School Committee. The use of BOS funds at SMK Negeri 2 Kediri City is in accordance with the technical guidebook for the use and financial accountability of BOS funds in 2022. The use of BOS funds obtained by the school can be used for operational costs of implementation Education includes components:

- a. Registration of new students
- b. Library updates
- c. The process of learning and extracurricular activities
- d. Process of learning *assessment* and evaluation activities
- e. Administration process for school activities
- f. Increasing the professional competence of teachers and education personnel
- g. Management of power and service subscriptions
- h. Maintenance of school facilities and infrastructure
- i. Allocation of learning multimedia tools
- j. Implementation of skills competency improvement activities
- k. Implementation of activities to support graduate absorption
- l. Payment of honoraria

Thus, it can be concluded that the RKAS planning process must be in accordance with the financing components stated in the BOS technical guidelines and according to very important circumstances.

3. Accuracy of targets and objectives of BOS funds

The targets and objectives at SMK Negeri 2 Kediri City are to finance school operations and aim to ease the burden on parents of students regarding education costs. This is in accordance with Government Regulation Number 6 of 2021 concerning Technical Guidelines for Management of Regular BOS Funds, where the target of BOS funds is given to all educational units, both public and private, that have operational permits to finance operational and non-personnel needs (Directorate General of Basic Education, Ministry of Education and Culture 2015). Meanwhile, the purpose of BOS funds is to ease the burden on parents or the community in financing education in order to implement a class 9-year compulsory education program and has a role in maximizing the achievement of Minimum Service Standards (SPM) in schools that have met the SPM (Rizki Nanda and Etty Siswati 2021). So, it can be concluded that the targets and objectives of the BOS funds at SMK Negeri 2 Kediri City are adjusted to those in the BOS technical guidelines, especially to improve the quality of education.

4. Socialization of the BOS fund program

The outreach was carried out by SMK Negeri 2 Kediri City to explain that there is a BOS fund program which is used to help with operational costs school. Apart from that, the socialization is also to explain how BOS funds are used, including operational costs. SMK Negeri 2 Kediri City carried out socialization of BOS funds at the beginning of the school year meeting. With this socialization of BOS funds to minimize misunderstandings between the school and the students' parents.

This agrees with Budiani's opinion, who explains that program socialization is a program implementation skill in conveying information about program implementation to the community in general and program participants in general so that it is received clearly (Ni Wayan Budiani 2007). Thus, it can be said that socializing BOS funds is important to avoid problems.

5. Effectiveness of BOS funding planning in improving the quality of education

In terms of the effectiveness of BOS fund planning, SMK Negeri 2 Kediri City is making every effort to plan the use of BOS funds so that they are effective and can improve the quality of education by making RKAS. This is in line with the opinion of SP Siagian who explains the criteria or measures for achieving goals and can be said to be effective, one of which is a mature strategy, which essentially means determining now what will be done for the future (Sondang P. Siagian 2008:77). From this explanation, it can be concluded that the BOS fund planning carried out has been effective because it is in accordance with the BOS technical guidelines which require making the RKAS first.

Implementation of Management of School Operational Assistance Funds (BOS) in Improving the Quality of Education at SMK Negeri 2 Kediri City

Implementation (actuating) is the application of several activities that have been designed in the planning stage. In relation to the implementation of BOS funds, it has been regulated in such a way in the Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia No. 63 of 2022 concerning Technical Instructions for Management of Educational Unit Operational Assistance Funds. The indicators for implementing BOS fund management are as follows:

1. Mechanism for disbursement and distribution of BOS funds

Regarding the mechanism for distributing BOS funds at SMK Negeri 2 Kediri City, it follows the procedures regulated in the Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia No. 63 of 2022 concerning Technical Instructions for Management of Educational Unit Operational Assistance Funds. In the technical guidelines for BOS funds, it is explained that the distribution of BOS funds is channeled directly to the accounts of educational units that

have been registered in the Dapodik application. (Minister of Education, Culture, Research and Technology of the Republic of Indonesia 2022:63) The mechanism for distributing regular BOS funds in 2023 will be divided into two stages or 2 distributions. The distribution is in accordance with the provisions based on PMK 204/2022 Article 21 paragraphs a and b as follows:

- a. The first stage is distributed at a maximum of 50% of the provincial/district/city allocation ceiling, for distribution no later than January of the current fiscal year.
- b. The second stage is distributed in the amount of the remainder of the provincial/district/city allocation ceiling that has not yet been distributed, for distribution no later than July of the current fiscal year.

In disbursing BOS funds, the disbursement requirements must first be met, namely that the education unit submits a report on the realization of BOS funds first. After the BOS funds have been distributed, they can be used in accordance with the RKAS that has been prepared. Thus, there are three stages of disbursement of BOS funds in the 2022/2023 academic year, where once they have been disbursed they will be distributed in accordance with the RKAS that has been prepared.

2. Use of BOS funds

The use of BOS funds at SMK Negeri 2 Kediri City is in accordance with the RKAS which was determined at the beginning of the school year in accordance with the Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia No. 63 of 2022 article 46 paragraphs 1 and 2 which explains that the use of BOS funds is in accordance with the needs specified in the educational unit preparation document accompanied by a summary of the components for the use of funds (Minister of Education, Culture, Research and Technology of the Republic of Indonesia 2022). The use of BOS funds at SMK Negeri 2 Kediri City is as follows:

- a. In this case, the development of graduate competencies is used as funding for graduate competencies, one of which is the implementation of skills competency exams,
- b. Development of content standards such as funding for library development as well provision of multimedia learning tools.
- c. The development of process standards in this case is used for implementation learning and extracurricular activities.
- d. In this case, improving educators and educational staff is used to finance the implementation of teacher internships, workshops or teacher training.
- e. Development of facilities and infrastructure is used for permanent financing for power and services as well as financing maintenance of facilities and infrastructure.
- f. Development of process standards for financing learning and extracurricular activities, financing the administration of school activities, financing the implementation of activities to increase vocational school competency and financing activities to support the absorption of vocational school graduates.
- g. One of the ways to develop financing standards is to finance the professional development of teachers and education personnel.
- h. Development of assessment standards such as financing the implementation of learning assessment and evaluation activities, financing the implementation of activities to improve vocational school competencies.

From the explanation above, it can be concluded that the use of BOS funds is in accordance with the financing components of BOS funds and follows 8 national education standards to support improving the quality of education.

3. Bookkeeping of BOS funds

Bookkeeping is regular recording to collect financial data, especially the use of BOS funds. Bookkeeping in educational financial management activities includes managing schemes for receiving or disbursing money or what is called administration. The second is

management following up on the first, namely receiving, saving and disbursing money, but it is not related to the authority to determine only the executor or this term is called treasurer (Arwildayanto, Nina Lamatenggo, and Warni Tune Sumar 2017:25. In this case, the bookkeeping carried out by SMK Negeri 2 Kediri City is by recording the receipt and expenditure of BOS funds which are used to find out whether they are in accordance with the RKAS and to facilitate the preparation of accountability reports.

4. Effectiveness of the implementation of BOS funds in improving the quality of education

The implementation of an activity or program can be said to be effective if at the time of implementation, it is in line with what was planned to achieve the objectives. In terms of implementation, the use of BOS funds at SMK Negeri 2 Kediri City is in accordance with what was planned in the RKAS at the beginning of the year to achieve an effective and efficient implementation. This is in accordance with the opinion of SP Siagian who explains the criteria or measures for achieving goals and one of them can be said to be effective. Namely effective and efficient implementation, no matter how good an activity is, if it is not carried out effectively and efficiently it will not achieve its goals because appropriate implementation will approach those goals (Sondang P. Siagian 2008:77).

Monitoring and Evaluation of Management of School Operational Assistance Funds (BOS) in Improving the Quality of Education at SMK Negeri 2 Kediri City

The final stage in a management implementation is supervision. Supervision must be carried out at every stage so that it is easy to make corrections if there are errors or problems. According to Sarwoto, supervision is a managerial activity that ensures that work can be carried out in accordance with the agreed plan (Sarwoto 2003:92). In relation to BOS funds, supervision needs to be carried out to find out whether they comply with the regulations. Apart from carrying out supervision, evaluation is also required. Monitoring and evaluation procedures have been explained in the BOS technical guidelines. The monitoring and evaluation indicators are as follows:

1. Monitoring the BOS funding program to improve the quality of education

Monitoring is an activity of observing the planned implementation process. According to Budiani, program monitoring includes activities carried out after the implementation of a program as a form of attention. (Ni Wayan Budiani 2007) Based on research results, monitoring of the BOS funding program at SMK Negeri 2 Kediri City was monitored directly by the school principal and the Kediri Education Office Branch. This is in line with the Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia No. 63 of 2022 concerning supervision of the management of BOS funds (Minister of Education, Culture, Research and Technology of the Republic of Indonesia 2022).

2. Achievement of the targets and objectives of BOS funds in improving the quality of education

Achievement of goals and objectives can be measured how successfully they are achieved using performance criteria. Performance criteria are parameters of success obtained from a goal and target of activities carried out within a certain period of time in the form of outputs and outcomes which can be used as a basis for assessing success or failure (Research, Technology and Higher Education Committee of the Republic of Indonesia 2016). The performance indicators used to measure the success of targets and objectives are *outcome* performance indicators and impacts performance indicators.

In this case, the achievement of the targets and objectives of the BOS funds at SMK Negeri 2 Kediri City can be said to be successful, seen from the *outcome* and *impact* performance indicators. (impact) the target of BOS funds is for educational institutions in operational financing and the hope is that they can improve the quality of education. In this way, the desired goal will be achieved in accordance with the Republic of Indonesia.

Research, Technology and Higher Education Meter Regulation No. 51 of 2016 concerning Guidelines for Implementing the Performance Accountability System for Government Agencies.

3. Preparation of BOS fund accountability reports

Reporting is a form of accountability and accountability for implementing the BOS program in schools. Akdon said the report was a discussion objective and orderly regarding factual information that serves management objectives (Akdon 2009:204). In managing BOS funds, each educational unit that receives BOS funds must submit a report on the realization of the use of BOS funds. In this case, SMK Negeri 2 Kota Kediri has prepared an accountability report in accordance with the BOS technical guidelines stated in the Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia No. 63 of 2022 Article 51 which explains that reports must be made and submitted no later than:

- a. July 31 of the relevant fiscal year for the realization of the use of funds of at least 50% (fifty percent) of the Regular BOP PAUD, Regular BOS and Regular Equality BOP funds received in stage I.
- b. January 31 of the following fiscal year for a report on the overall realization of the use of BOSP Funds received in one fiscal year.

The report on the use of phase I BOS funds that has been submitted is used as a basis for distribution or receipt of phase II for the relevant fiscal year. And reporting on the use of phase II BOS funds is used as a basis for distribution of phase I in the receipt of BOS funds for the following fiscal year.

4. Evaluate the management of BOS funds

Evaluation is an activity in determining and reviewing a result. According to Suharsimi Arikunto, evaluation is a process carried out in order to find out the results of the work and then these results are used to determine the right solution in decision making (Suharsimi Arikunto, Cepi Safruddin, and Abdul Jabar 2011:1). In evaluating the management of BOS funds for SMK Negeri 2 Kediri City, namely providing guidance with the Kediri Education Office Branch if there are obstacles in managing BOS funds which is in accordance with the Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia No. 63 of 2022 which explains that in coaching, coordination, outreach or training in fund management is carried out. The evaluation carried out was regarding the policy program and management of BOS funds (Minister of Education, Culture, Research and Technology of the Republic of Indonesia 2022).

5. Effectiveness of monitoring and evaluating BOS fund management in improving quality education

Monitoring is effective if it is carried out regularly to find out whether it is in accordance with what is desired. Effective supervision if it meets the requirements for supervision, this is in line with Fitrianingrum's opinion, namely that supervision must be connected to a person's plans and position, supervision must be objective, supervision must be flexible, and supervision must have an improvement process (Eva Dila Fitrianingrum 2015). Apart from carrying out supervision, evaluation is also needed to improve work results. Effective evaluation must be in accordance with the evaluation indicators. Dunn explained that evaluation indicators include effectiveness, adequacy, implementation, responsibility, and determination (William N. Dunn 2003:30).

In this case, SMK Negeri 2 Kota Kediri has carried out effective monitoring and evaluation. It is said to be effective because in its supervision, SMK Negeri 2 Kota Kediri carries out internal and external supervision. Internal supervision is carried out by the school principal who continuously monitors it every month, while external supervision is carried out directly by the Kediri Education Office Branch. Apart from monitoring the

management of BOS funds at SMK Negeri 2 Kediri City, evaluations are also held at the end of each year to improve what is still lacking in managing BOS funds.

Implications of School Operational Assistance Funds (BOS) in Improving the Quality of Education at SMK Negeri 2 Kediri City

1. Quality of education

Quality is a characteristic of a product or service that aims to meet someone's needs and desires. If in education the meaning of quality refers to the quality of products produced from an educational institution, usually in the form of student learning outcomes and others. According to Crosby, defining quality is quality is *conformance to requirements*, namely the same as what is implied or standardized (Hasan Baharun and Zamroni 2017:63).

Regarding the quality of education at SMK Negeri 2 Kediri City, in terms of the use of BOS funds, it is adjusted to educational quality standards, looking at Government Regulation Number 32 of 2013 concerning National Education Standards (SNP), including:

a. Graduate competence standard

Standard criteria regarding the condition of graduates' abilities include behavior, knowledge and skills. In this case, SMK Negeri 2 Kota Kediri seeks to use BOS funds as financing for graduate competencies, one of which is carrying out skills competency exams,

b. Content standards

National educational standards regarding the scope of material or level of competency in achieving graduate capability at a certain level or type of education. In this case, SMK Negeri 2 Kota Kediri is trying to use BOS funds to finance the development of content standards such as financing library development and providing multimedia learning tools.

c. Process standards

Criteria regarding the implementation of learning in educational units achieve graduate capability standards. In this case, SMK Negeri 2 Kota Kediri seeks to use BOS funds as financing for the development of process standards, namely to finance learning and extracurricular activities.

d. Standards for educators and education personnel

Related to the criteria or prerequisites for an educator and educational staff which consist of pre- service education, physical and mental fitness and in-service education. In this case, SMK Negeri 2 Kota Kediri seeks to use BOS funds to finance the development of educators and education personnel such as teacher internships, workshops or teacher training.

e. Facilities and infrastructure standards

Prerequisites regarding study rooms, sports venues, places of worship, libraries, laboratories, work workshops, and others needed to support the implementation of teaching and learning, including the use of information and communication technology. In this case, SMK Negeri 2 Kota Kediri seek to use BOS funds as financing for the development of facilities and infrastructure, such as financing power and service subscriptions as well as financing maintenance of facilities and infrastructure.

f. Management standards

Related to the criteria for planning, implementing and supervising educational activities at the educational unit level so that goals are achieved effectively and

efficiently. Teaching also includes the use of information and communication technology.

In this case, SMK Negeri 2 Kediri City seeks to use BOS funds as financing for the development of management standards such as financing the implementation of learning and extracurricular activities, financing the administration of school activities, financing the implementation of activities to increase vocational school competency as well as financing activities to support the absorption of vocational school graduates.

g. Financing standards

Prerequisites regarding the components and amount of educational unit operating costs that are valid for one academic year. In this case, SMK Negeri 2 Kediri City seeks to use BOS funds to finance the development of financing standards, one of which is to finance the professional development of teachers and education personnel.

h. Assessment standards

Prerequisites regarding methods, methods and instruments for assessing student learning outcomes. In this case, SMK Negeri 2 Kota Kediri seeks to use BOS funds as financing for developing assessment standards such as process financing learning assessment and evaluation activities, financing for organizing activities to improve vocational school competencies.

2. Implications of BOS funds

Implication or impact is the influence obtained from the presence of good or negative consequences. According to Hikmah Arif, it is everything that arises as a result of something (Sinta Hariyanti 2015). In terms of BOS funds provided by the central government, it also has an impact on educational institutions. One of the impacts obtained by the existence of BOS funds by SMK Negeri 2 Kediri City is that most of the impacts are positive. This impact is felt by schools, teachers and students.

One of the impacts is that school operational costs can be helped, teachers can develop their competence with the help of BOS funds and students can get a decent education without being burdened by education costs.

Conclusion

Write the results of the research briefly and clearly, which answers the research problem, then from the results of the research and discussion that have been described, it can be concluded that the effectiveness of managing school operational assistance funds (BOS) in improving the quality of education at SMK Negeri 2 Kediri City is as follows:

1. Planning for managing BOS funds in improving the quality of education at SMK Negeri 2 Kediri City, which has been described in the results of research and discussion, can be concluded that: First, *planning* for preparing BOS funds at SMK Negeri 2 Kediri, namely preparing the RKAS together with the school's BOS team at the beginning of each year teachings. *Second*, The financing components used in preparing the RKAS are adjusted to the BOS technical guidelines. *Third*, planning the accuracy of targets and objectives of BOS funds at SMK Negeri 2 Kediri City, namely to finance school operations and aims to reduce the burden on parents of students in education costs. *Fourth*, SMK Negeri 2 Kediri City held outreach regarding BOS funds to minimize misunderstandings. *Fifth*, the BOS fund management strategy at SMK Negeri 2 Kediri City can be said to be effective because it follows the BOS technical guidelines procedures.
2. Implementation of management of BOS funds in improving the quality of education at SMK Negeri 2 Kediri City. From what has been presented in the results of the research and discussion, it can be concluded that: First, the *mechanism* for disbursement or distribution of BOS funds is in accordance with the BOS technical procedures, although sometimes

- there are delays. *Second*, The use of BOS funds follows the RKAS which was prepared at the beginning of the school year although sometimes there are revisions to the RKAS. *Third*, every receipt and expenditure of BOS funds is always recorded to make it easier to report BOS funds. *Fourth*, The implementation of BOS fund management at SMK Negeri 2 Kediri City can be said to be effective because at the time of implementation the use of BOS funds followed the RKAS that had been planned, especially in financing to improve the quality of education, but it still cannot be said to be completely effective because there is still a lack of transparency regarding the use of BOS funds.
3. Monitoring and evaluating the management of BOS funds in developing the quality of education at SMK Negeri 2 Kediri City which has been explained can be concluded that: *First*, Supervision of BOS funds at SMK Negeri 2 Kediri City is always carried out by the school principal and the Kediri Education Office Branch. *Second*, the achievement of targets and objectives in planning is in accordance with the RKAS used specifically for improve the quality of education. *Third*, SMK Negeri 2 Kediri City always prepares report on the realization of the use of BOS funds as responsibility for handling BOS funds. *Fourth*, SMK Negeri 2 Kediri City always carries out evaluations at the end of every year to correct errors in managing BOS funds. *Fifth*, supervision and evaluation of the management of BOS funds at SMK Negeri 2 Kediri City can be said to be effective because supervision has been carried out both internally and externally and has been achieve agreed goals and objectives.
 4. The implications of the existence of BOS funds in developing the quality of education at SMK Negeri 2 Kota Kediri. From the results of the research and discussion it can be concluded that: *First*, the quality of education at SMK Negeri 2 Kota Kediri is in accordance with quality standards which have many advantages and achievements of students. *Second*, the impact of BOS funds is felt by schools, teachers and students, where BOS funds can help with school operational costs, help finance improvements in teacher competency and lighten the burden of education costs for students.

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