THE ANALYSIS OF SCHOOL OPERATIONAL SUPPORT FUNDS' EFFECTIVENESS AT SMK NEGERI 2 MAGELANG IN 2016

UNDERGRADUATE THESIS

This undergraduate thesis is submitted in partial fulfillment of the requirement to obtain the degree of Bachelor of Education in Faculty of Economics Yogyakarta State University

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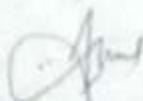
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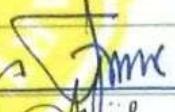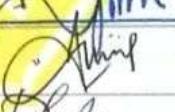
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DECLARATION OF AUTHENTICITY

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Hereby I declare that this undergraduate thesis is my own original work. According to my knowledge, there is no work or opinion written or published by others, except as reference or citation by following the prevalent procedure of scientific writing.

Yogyakarta, January 2nd, 2018
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MOTTO AND DEDICATION

MOTTO

Nothing is impossible.

(Writer)

If you do good, you do good for yourselves; and if you do evil, [you do it] to

yourselves.

(Q.S. Al Isra':7)

For indeed, with hardship [will be] ease.

(Q.S. Al Insyirah:5)

Indeed, Allah will not change the condition of a people until they change what is

in themselves.

(Q.S. Ar-Ra'd:11)

DEDICATIONS

In the name of God, Allah SWT the Most Gracious, the Most Merciful. Prayers

and greetings are always devoted to the great prophet Rasulullah SAW.

From the deepest of my heart, I dedicate this to:

1. My parents, Mr. Suhodo Warsono and Mrs. Sri Wahyuningsih who always

   be there and pray for me. Thank you for your never ending support and

   love. Hopefully I can make you proud.

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THE ANALYSIS OF SCHOOL OPERATIONAL SUPPORT FUNDS' EFFECTIVENESS AT SMK NEGERI 2 MAGELANG IN 2016

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ABSTRACT

This research aims to determine the effectiveness of the use of BOS funds in SMK Negeri 2 Magelang in 2016 and its SWOT analysis. The effectiveness of the use of BOS funds was reviewed from the realization of BOS fund planning based on 17 financing components in technical instructions of BOS funds 2016.

It was a descriptive research with quantitative and qualitative approach. The subjects of this study were the principal, the BOS management team, the school committee and the parties related to the use of BOS funds. The object in this study was the use of BOS funds indicated by 17 financing components based on the technical instructions of BOS funds 2016. Data collection methods used were interviews and documentation. Qualitative data were analyzed using Miles and Huberman models, while quantitative data was presented in the percentage of achievement calculation.

The research found that the use of BOS funds in SMK Negeri 2 Magelang in 2016 amounted to Rp1,279,348,659.00 from the planned Rp1,614,911,317.00 with the effectiveness of 79%. According to the criteria of the Ministry of National Education (2009), the use of BOS funds is categorized as very effective because the percentage exceeds 70%. The SWOT analysis provides several strategies, including : (1) using BOS funds to improve the competence of students and teachers and thus enhancing school's existence and achievement (S-O strategy), (2) administering training and capacity building of human resource managers (W-O strategy), (3) improving internal control and communication with government related to BOS fund management (S-T strategy), and increasing the supervision on the management of BOS funds (W-T strategy).

Keywords: Effectiveness, BOS funds, SWOT analysis, BOS strategy

ANALISIS EFEKTIVITAS PENGGUNAAN DANA BANTUAN OPERASIONAL SEKOLAH DI SMK NEGERI 2 MAGELANG TAHUN 2016

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui efektivitas penggunaan dana BOS di SMK Negeri 2 Magelang tahun 2016 beserta analisis SWOT nya. Efektivitas penggunaan dana BOS ditinjau dari realisasi terhadap perencanaan dana BOS berdasarkan 17 komponen pembiayaan pada petunjuk teknis dana BOS tahun 2016.

Penelitian ini merupakan penelitian deskriptif dengan pendekatan kuantitatif dan kualitatif. Subjek penelitian ini adalah kepala sekolah, tim pengelola BOS, komite sekolah, dan pihak-pihak yang terkait dengan penggunaan dana BOS. Objek dalam penelitian ini adalah penggunaan dana BOS ditinjau dari 17 komponen pembiayaan berdasarkan petunjuk teknis BOS tahun 2016. Metode pengumpulan data yang digunakan adalah wawancara dan dokumentasi. Data kualitatif dianalisis menggunakan model Miles dan Huberman, sedangkan data kuantitatif disajikan dalam perhitungan persentase ketercapaian.

Hasil dari penelitian ini yaitu penggunaan dana BOS tahun 2016 di SMK Negeri 2 Magelang secara keseluruhan sebesar Rp1.279.348.659,00 dari perencanaan sebesar Rp1.614.911.317,00 dengan efektivitas sebesar 79%. Berdasarkan kriteria Departemen Pendidikan Nasional (2009), hal tersebut menunjukkan kategori sangat efektif karena persentasenya melebihi 70%. Analisis SWOT menghasilkan beberapa strategi yaitu: (1) menggunakan dana BOS untuk meningkatkan kompetensi siswa dan guru sehingga bisa meningkatkan eksistensi dan prestasi sekolah (stategi S-O), (2) mengadakan pelatihan dan peningkatan SDM pengelola (strategi W-O), (3) meningkatkan kontrol internal dan komunikasi dengan pemerintah terkait pengelolaan dana BOS (strategi S-T), serta (4) melakukan peningkatan pengawasan pengelolaan dana BOS (strategi W-T).

Kata kunci: Efektivitas, dana BOS, analisis SWOT, strategi penggunaan BOS

FOREWORD

First of all, I would like to thank Allah SWT the Almighty for all the blesses, mercy, and guidance, this Undergraduate Thesis entitled "The Analysis of School Operational Support Funds' Effectiveness at SMK Negeri 2 Magelang in 2016" can be finished. I would like to thank you to all of those who have given support and guidance so this undergraduate thesis can be finished. I would like to express my deepest gratitude to the following:

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Finally, the writer say thank you so much indeed for all for those who cannot be mention the names and hopefully this undergraduate thesis can be useful for all of us.

Yogyakarta, January 2nd, 2018
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Esti Rahayu

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CHAPTER I
INTRODUCTION

A. Problem Background

Education has an important role in preparing human resources quality and their competitiveness. Education can upgrade a person's capacity including knowledge, soft skills, and analytical thinking. Through a process of education, the person will get more value so it will be beneficial to oneself, family, community, and country. Considering the benefits that impact education in various aspects of life, education is one of particular concern to the government after Indonesian independence.

In *Undang-Undang RI Nomor 20 Tahun 2003*, it is stated that the system of national education mandates that every citizen aged 7-15 years should follow a compulsory basic education followed, known as *Program Wajib Belajar Pendidikan Dasar 9 Tahun*. In addition, *UUD Negara Republik Indonesia 1945 Pasal 31 ayat 1-5* states that:

> *(1) setiap warga negara berhak mendapat pendidikan; (2) setiap warga negara wajib mengikuti pendidikan dasar dan pemerintah wajib membiayainya; (3) pemerintah mengusahakan dan menyelenggarakan satu sistem pendidikan nasional yang meningkatkan keimanan dan ketaqwaan serta akhlak mulia dalam rangka mencerdaskan kehidupan bangsa; (4) negara memprioritaskan anggaran pendidikan sekurang-kurangnya 20% dari Anggaran Pendapatan dan Belanja Negara (APBN) serta dari Anggaran Pendapatan dan Belanja Daerah (APBD) untuk memenuhi kebutuhan penyelenggaraan pendidikan nasional; dan (5) pemerintah memajukan ilmu pengetahuan dan teknologi dengan menjunjung tinggi nilai-nilai agama dan persatuan bangsa untuk kemajuan peradaban serta kesejahteraan umat manusia.*

Based on the *UUD Negara Republik Indonesia 1945 Pasal 31 ayat 1-5*, the government has a serious concern about 9-year compulsory education and

education budget allocation. *Peraturan Pemerintah Nomor 48 Tahun 2008* about Education Funding mentioned that education funding is a shared responsibility between central government, local government, and society. One of the embodiments of government responsibility towards the funding of education includes school operational support funds (BOS program).

BOS program was started in July 2005. At the beginning, the elementary schools, junior high schools, and other equal levels of education were the main focus of BOS program. BOS program has provided a significant role towards the acceleration of 9-year compulsory education program. Over time, starting in 2009, the government has committed changes to the objectives, approach, and orientation BOS program. BOS program not only acts to maintain the number of students but should also contribute to improving quality of primary education. Moreover, started in 2009 the increase of BOS funds is significant and it is expected to be the main pillar in achieving a condition of free of charge basic education. The success of BOS program implementation can be seen from alleviation compulsory education in accordance with the target or even faster than the target.

The 9-year compulsory education program has been successfully completed with the indicator of rough participation rate as known as *Angka Partisipasi Kasar* (APK) of Junior High School reaches 91.17% by 2015. APK is the ratio of the number of students, regardless of age, who are in schools at a particular level of education towards population age groups that are associated with a particular education level. Since 2007, non-formal education (packet A,

B, and C) are taken into account. APK shows the level of participation of the general population in an educational level. APK is the simplest indicator to measure the absorbance of the population of school age at each level of education. The following is the table of APK SD/Equal, SMP/Equal, and SMA/Equal in the last 13 years.

Table 1. The Percentage of APK

Year	SD/MI/Paket A (%)	SMP/MTs/Paket B (%)	SM/SMK/MA/Paket C (%)
2003	105.80	81.10	50.90
2004	107.13	82.24	54.38
2005	106.63	82.09	55.21
2006	109.96	81.87	56.69
2007	112.19	86.37	59.46
2008	111.12	86.86	59.06
2009	110.42	81.25	62.55
2010	111.68	80.59	62.85
2011	102.57	89.83	64.90
2012	104.33	89.49	68.80
2013	107.71	85.96	66.61
2014	108.87	88.63	74.26
2015	110.50	91.17	78.02

Source : *Badan Pusat Statistik* with modifications

The consequence of the success of the 9-years compulsory education program is the growing number of students of junior high school graduates which must be accommodated by SMA/SMK/Equal. Meanwhile, the availability of classrooms in the secondary SMA/SMK/Equal is not enough according to the number of students of junior high school graduates/all equal to each other. As a result, many graduates of junior high school/equal cannot continue to SMA/SMK/Equal either because of constraints of the capacity of SMA/SMK/Equal or inability to pay tuition fees. Therefore, the government encourages to accelerate construction of secondary education

through initiating secondary education universal as known as *Pendidikan Menengah Universal* (PMU), which is the first step towards the implementation of stub program of 12-years compulsory education (*Permendikbud*, 2013). One of the goals of PMU program is giving the opportunity to all society, especially those that cannot afford economically to get secondary education services.

BOS fund for SMK is a government program in the form of direct funding to SMK both public and private to help school operational cost of non-personnel. According to the Government Rules No 48/2008 about Education Funding, the cost of non-personnel is the cost of materials or educational equipment supplies, and indirect costs in the form of power, water, telecommunications services, maintenance of facilities and infrastructure, ground transportation, overtime money, consumption, taxation, and others. The amount of fund received by the school is calculated based on the number of school's students at each school and then multiplied by support unit cost. BOS fund for SMK was distributed to school at each semester at the beginning of the program, but nowadays the fund is distributed every three months or quarter. The Management of the BOS fund for SMK shall be guided by the technical instruction of BOS for SMK published by *Direktorat Pembinaan SMK*.

The main problem in Indonesia is the misuse of BOS funds. On July 2016, a principal at one of the schools in the Bone regency, South Sulawesi, was arrested for allegedly performing a misappropriation of BOS funds. Due to

such cases, the state suffered losses reaching Rp108,000,000.00. A similar case also happened in 2015, where hundreds of students came to the office of Karo's regent, North Sumatra to report the principal because he was not transparent in the use of the BOS funds, so there were no textbooks available at the school. In the same year, a principle of a primary school in the town of Bekasi was involved in a case of misappropriation of BOS funds. He proved to be fraudulent of using BOS funds of Rp400,000,000.00 for private purposes. At the beginning of 2015, since the massive rotation of occurred of civil servants in Jakarta, *Kepala Badan Kepegawaian Daerah* has received the resignation letter from 15 civil servants. Their reason was the fear of managing BOS funds. Most of them served as the administrative head (Sindonews.com).

In 2016, BOS fund for SMK that received by an education unit was managed to fund 17 activity components in the order of priority as follows:

1. Procurement of textbooks/books supporting learning/reading books.
2. Financing the management of educational units.
3. Procurement of tool supplies of practical learning.
4. Procurement of practical learning supplies.
5. Resources and services subscription.
6. Organizing learning evaluation.
7. Organizing extracurricular/student's coaching and intracurricular activities.
8. Maintenance and care of the facility/infrastructure of education unit.
9. The activities of new students registration.
10. Organizing the competence and vocational certification activities.
11. Organizing the industrial working practices (*Prakerin*) /fieldwork practices (PKL) in domestic area and internships.
12. Development of school references.
13. Improvement of learning process quality.
14. Managing the ICT-based education unit services.
15. Costs of the security and safety insurance of education unit and disaster relief.

16. Purchasing the computer equipment for learning activities.
17. Costs of preparation and reporting. (Technical Instruction of Use of BOS Fund for SMK, 2016)

These components are used as a basis for the allocation of BOS fund. It can facilitate an effective BOS program implementation.

SMK Negeri 2 Magelang is one of the secondary schools which receive BOS fund. The results of observation and interview to the budget team leader of BOS fund SMK Negeri 2 Magelang on 5th December 2016 obtained information about the management of BOS fund. The planning of BOS fund refers to the RAPBS that has been compiled. In the planning process, the budget team leader was working with the principal, treasurer of BOS, the budget team, the planning and development team, and the teachers in question. They conduct coordination meetings to arrange activities and costs that will use the allocation of BOS fund. In the preparation, the entire team should be familiar with the technical instructions. The budget team leader states that in the determination of the cost item should be carefully identified so that it appropriate in accordance with the 17 components in the technical instruction.

The management of BOS fund is not yet able to completely follow the instructions of the technical management of the BOS fund. Based on the interviews with the treasurer of BOS SMK Negeri 2 Magelang, she has not fully understood the technical instruction. She described that she often had errors in classifying the costs taken from BOS funds. This occurred because she did not directly follow the training/socialization which was conducted by

the city government. The school delegates another finance employee in the training/socialization.

In the implementation of activities that use the BOS funds, the flow of its disbursement is very tight and some of the parties concerned feel it is a little bit too complicated. It also resulted in some teachers became reluctant to be associated with the activities that use the BOS funds. The BOS treasurer often feels that the accountability of the activities undertaken with the BOS fund takes relatively a long time because the responsible parties in charge are not immediately reported the total cost along with supporting documents.

Starting from 2016, the distribution of BOS fund for SMK is conducted using transfer mechanism to each province and then transferred to the education unit directly in the form of grants. In the disbursement of funds for students, manager of BOS fund must input data the number of students in the existing system. The BOS treasurer mentioned that she experienced wrong inputs on the number of students received BOS funds. It resulted in less BOS fund received by the school. The disbursement of the BOS often experiences a delay. One of the delays is in the registration of new student's activities known as PPDB, where the BOS fund was received when the activity had been completed.

One of the uses of BOS fund components based on the technical instructions 2016 is organizing extracurricular/student's coaching and intracurricular activities. However, the results of the interview with the vice principal of student affairs known as *Wakil Kepala Sekolah Urusan*

Kesiswaan was quite surprising. He did not manage any BOS funds although he should handle everything associated with students, including intra and extracurricular activities.

According to the information above, it can be concluded that there are some problems in the management of BOS fund. For example, the delay in the disbursement of the BOS fund, the BOS fund manager who is low qualified, and the lack of participation of the parties concerned with BOS funds. Therefore, the policy in allocating BOS fund 2016 at SMK Negeri 2 Magelang is questionable.

Based on above description and the various problems that exist, researchers interested in conducting a study entitled "The Analysis of School Operational Support Funds' Effectiveness at SMK Negeri 2 Magelang in 2016".

B. Problem Identification

Based on the background of the issues that have been raised, problems can be identified as follows:

1. Improvement of SMP graduates is not comparable with the availability of classrooms for SMA/SMK/Equal.

2. There are still many students graduating from SMP not proceed to SMA/SMK/Equal due to cost.

3. BOS fund manager of SMK Negeri 2 Magelang had low understanding on technical instruction so that logging errors often happens.

4. Lack of participation of the parties involved in managing BOS funds.

5. The availability of funds is less than what it is required, and thus need an analysis for the effectiveness of the use of BOS fund. It for improving the quality of education in SMK Negeri 2 Magelang.

C. Problem Limitation

Based on the background and the identification of problems described above, this study is limited to the analysis of school operational support funds' effectiveness at SMK Negeri 2 Magelang in 2016 adjusted to 17 components fund usage in the technical instruction of the use of BOS Fund for SMK 2016, along with the SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis.

D. Problem Formulation

Based on the problem limitation above, problem in this research can be formulated as follows "How is the analysis of school operational support funds' effectiveness at SMK Negeri 2 Magelang based on 17 financing components in the technical instructions of the use of BOS fund 2016, along with the SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis?"

E. Research Objective

Based on problem formulation above, the purpose of this research is to analyze the school operational support funds' effectiveness at SMK Negeri 2 Magelang based on 17 financing components in the technical instruction of use BOS fund 2016, along with the SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis.

F. Research Benefits

The research is expected to provide benefits both theoretical and practical as follows:

1. Theoretical Benefits

   The results of this research are expected to be useful to enrich the knowledge in the world of education, in particular concerning the use of BOS fund and as a reference or as a material consideration for further research.

2. Practical Benefits

   a. For Researcher

      This research is expected to add to the knowledge and insights of researchers regarding the policies in education, especially the program of BOS fund for SMK.

   b. For Government

      This research is expected to be used as information materials for the government in determining the policy granting for the BOS fund and the BOS management team in evaluating the management of the BOS fund more effective.

   c. For School

      This research is expected to be useful as a material consideration, in particular in making arrangements for the use and accountability of BOS fund managed.

d. For Parents and Society

This research is expected to be used as public knowledge about the management of the BOS fund in accordance with procedures and can participate in the supervision of the BOS fund management.

CHAPTER II
LITERATURE REVIEW

A. Theoretical Review

1. Financing of Education

Financing of education is a fund-raising effort to finance the operation and development of the education sector (Indra Bastian, 2006:160). Another definition stated by Nanang Fattah (2002:112) that the financing of education is the amount of money which is earned and spent for various purposes of organizing of education included the salaries of teachers, professional improvement of teachers, procurement the facilities of learning, room repair, supplying the equipment/ mobile, supplying the tools and textbooks, stationery office (ATK), extracurricular activities, education management activities, and educational supervision. About the concept of the financing of education, he also suggested that the cost of the education budget consists of two sides that are associated with each other. They are the side of budget revenue and expenditure budget to achieve the goals of education. The budget revenue is the budget that received by the school each year from various official sources and received on a regular basis. Public SMK generally has sources of budget revenues from the central government, local government, parents, local society, and other sources. The budget expenditure is the amount of money that spent each year for the purposes of the education implementation at the school. School expenditure is determined by the number and portions variety of

components between one school with another school, as well as from time to time (Nanang Fattah, 2002:23).

In the Government Rules No 19/2005 Article 62 (*Peraturan Pemerintah No. 19 Tahun 2005 Pasal 62*), the financing of education consists of:

1) Costs of investment, including the costs of supplying the infrastructure, human resource development, and fixed working capital.

2) Personal cost, including tuition fees issued by the students to be able to follow the learning process on a regular basis and sustainable.

3) Operating costs of education unit, including: a) the salaries of educational personnel and educators as well as all the allowances inherent in salary; b) materials or equipment supplies of education; and c) indirect operation education cost in the form of power, water, telecommunications services, maintenance of facilities and infrastructure; overtime money, transportation, consumption, tax, insurance and more.

According to the Government Rules No 48/2008 about Education Financing Article 3, the cost of education is classified into four types, namely:

1) Costs of education include:
   a. the cost of education unit;
   b. the cost of organizing and/or management of education; and
   c. the cost of private students.
2) Costs of educational units referred to in *ayat (1) huruf a* consists of:
   a. the cost of investment, consisting of:

      1. the cost of investment education land; and
      2. the cost of investment in another education land.
  b. Costs of operating, consisting of:
      1. the cost of personnel; and
      2. the cost of non-personnel.
  c. education support fund; and
  d. scholarships.

3) Costs of organizing and/or management of education as referred to in *ayat (1) huruf b* include:

  a. Cost of investment, consisting of:
      1. the cost of investment of the education land; and
      2. the cost of investment in another education land
  b. cost of operating, consisting of:
      1. the cost of personnel; and
      2. the cost of non-personnel.

4) Costs of personnel as referred to in *ayat (2) huruf b angka 1* and *ayat (3) huruf b angka 1* include:

  a. Cost of education unit personnel, which consists of:
      1. base salary for employees at the education unit;
      2. the allowance attached to salary for the employees in an education unit;
      3. structural allowances for officials of structural on education unit;
      4. functional allowances for functional officials outside teachers and lecturers;
      5. functional allowances or subsidies functional allowances for teachers and lecturers;
      6. profession allowances for teachers and lecturers;
      7. special allowances for teachers and lecturers;
      8. additional affairs for teachers and lecturers; and
      9. honor allowances for lecturers who have a professorship or professor.
  b. cost of organizing and/or management education personnel, which consists of:
      1. base salary;
      2. the allowance attached to salary;
      3. structural allowances for structural officials; and
      4. functional allowances for functional officials.

So it can be concluded, that the cost of education is worth of money or the value of the rupiah, which is issued by the government, education providers, society, and parents of students in the form of goods, sacrifice, or the money that is used to manage and organize education as supporting

the effectiveness and efficiency of the education management. Management implementation of the education financing is needed for preparing the budget to estimate the cost allocation plan to be issued to a realized by agencies.

2. BOS for SMK Program

a. Vocational High School (SMK)

According to the Government Rules No 29/1990 about Secondary Education (*Peraturan Pemerintah No 29 Tahun 1990 tentang Pendidikan Menengah*), vocational secondary education is the medium secondary education that prioritizes the development of students' ability to undertake certain types of work. It further explained that the vocational secondary education/vocational high school give priority to the preparation of students to enter the field of work as well as developing a professional attitude.

The purpose of the vocational high school (SMK) according to the Government Rules No. 29/1990 about Secondary Education, and then explained in the Decision of the Education Minister No. 0490/U/1990 (*Keputusan Mendikbud No. 0490/U/1990*) are:

1) Prepare students to transfer to the higher education level and or extended basic education.

2) Increase the students' ability as members of the society in holding a reciprocal relationship with the social environment, culture, and beyond.

3) Increase the students' ability to develop themselves in line with the development of science, technology, and skills.

4) Prepares the students to enter the field of work and develop a professional attitude.

Based on the description above, it can be known that the vocational high school (SMK) has a primary mission to prepare the students to enter the workforce. Thus the existence of vocational high schools is expected to produce a workforce that has the quality that can be ready to use. In other words, SMK required to produce graduates who are ready to work.

b. Definition of BOS

According to the Rules of Education Minister No 69/2009 (*Peraturan Mendiknas nomor 69 Tahun 2009*), BOS is a government program that is basically for the provision of funding of non-personnel operating costs of the education unit for the basic implementing compulsory education program. The standard non-personnel operating cost is the standard costs that are required to finance the non-personnel operating activities for one year as part of an overall education fund so that the education unit can undertake educational activities on a regular basis and sustainable accordance with the national education standards (SNP). BOS fund is one source of school funding from the government. It consists of three sources, namely central BOS fund (BOS *Pusat*),

province BOS fund (BOS *Provinsi*), and local BOS fund (BOS *Kabupaten/Kota*).

c. Definition of BOS for SMK

The technical instruction of BOS fund 2016 defines the BOS for SMK as a government program in the form of granting the funds directly to the public and private SMK to help meet the non-personnel school operating costs and another financing to support the learning process. The BOS is a government program to support the implementation of the stub program of 12-years compulsory education. A quantity of BOS fund for SMK accepted by the school is calculated based on the number of students of each school and the unit cost of the aid.

d. The Purpose of BOS for SMK

According to the technical instruction of BOS 2016, the purposes of BOS funds for SMK divided into the general purpose and special purpose. In general, the BOS program for SMK aims to realize affordable and quality vocational high school services for all levels of society. The term "affordable" in the sense is to alleviate the burden of society on education financing in order to stub program of 12-year compulsory education quality. While the term "quality" in the sense to achieve the National Education Standards (SNP). Specifically, the BOS for SMK aims to:

1) Help non-personnel operational costs of the school.
2) Reduce the number of SMK student dropouts.

3) Increase the rough participation rate (APK) of SMK students.
4) Embodies the government's alignment (affirmative action) for poor students of SMK by way of easing the costs of the school.
5) Provide the equal opportunity for poor students of SMK to get an affordable and quality service of education.
6) Increase the quality of the learning process in schools.

e. The Target Program and Help Quantities

According to the technical instruction of BOS SMK 2016, the targets of the BOS program for SMK are the educational unit of all SMK both public and private in all provinces in Indonesia that already in the *Dapodikdasmen* system. The BOS SMK that received by an education unit calculated based on the number of students with amount unit cost. These costs amounted to Rp1,400,000.00/student/year.

f. Time of Distributing Funds

The distribution of BOS fund is conducted every 3 monthly periods, there is the period January-March, April-June, July-September, and October-December. It is implemented in a region that is easily affordable. For geographically very difficult (remote area) so that the process of taking of BOS funds by the educational units faces obstacles or requires an expensive retrieval costs, at the suggestion of local government and the approval of the Ministry of Education and Culture, the distribution of BOS funds to education unit conducted every semester, there are at the beginning of the semester.

g. BOS SMK Recipients of Education Unit

The technical instruction of BOS for SMK 2016, explains the conditions for BOS recipient of education unit, are as follows:

1) Public and private SMK in the whole of Indonesia, which has a decision letter of educational unit establishment (for public SMK), has a decision letter of operational permits (for private SMK), and a decision letter of the head of the education unit from local government (for public SMK) and from the foundation (for private SMK). For the education unit that is have distant classes, then the data should be mainly to the primer school.

2) Education unit has a Number of National School Principal (NPSN) and performs a complete and correct data entry in the *Dapodikdasmen* system.

3) All of the education units that received the BOS fund for SMK must follow the technical instruction of BOS for SMK 2016 which have been set by the government.

4) Applying social friendly programs for the education unit that charging dearly by way of exempting tuition fees to students who come from poor families. Therefore, the education unit must identify in recruiting students who have an interest and potential to attend education in the education unit.

5) BOS for SMK recipient of education unit is applying a cross-subsidy mechanism and/or find a similar source of funding from local governments, communities, and other sources that are non-binding and voluntary for poor students to meet another tuition fees that cannot be met through the course of the BOS for SMK.

6) The education unit that refused to accept the BOS fund for SMK 2016 must make an affidavit refusing of BOS fund for SMK and got the approval of the school committee and the provincial education office with fixed guarantees the continuity of education/freeing the entire financing for poor students at that school.

7) Educational units can receive donations from the community and the parents/guardians of students who are able to meet the shortage of costs required by the education unit. Donations can be in the form of money and/or goods/services is voluntary, not forced, not binding, and unspecified amounts nor the granting period.

8) Local governments should join the controlling and supervise the collection that done by the school, and donations from the community/parent/guardian the students follow the principle of non-profit and managed with the principles of transparency and accountability.

9) The minister and head of the area can cancel the charges that made by the school if the school violates the rules of legislation and rated troubling society.

h. Financing Component of the Use of BOS Funds

The use of BOS fund for SMK at the education unit should be based on the mutual agreement and decision between BOS SMK team management of education unit level, the board of teachers and school committee. The results of the agreements should be written in the form of official news of the meeting and signed by the meeting participants. The agreement on the use of BOS SMK should be based the priority scale of the educational unit needs, especially to help accelerate the fulfillment of national education standards (SNP).

The technical instructions of BOS for SMK 2016 describe that 17 financing components to be performed by the recipient of BOS funds. The financing components in the order of priority are as follows.

1) Procurement of Textbooks/Books Supporting Learning/Reading Books
    a) The main priority is to buy textbook lessons for the students and the teachers' handbook in accordance with the curriculum used by education unit. Purchased textbooks includes purchasing new subjects, replacing a damaged book, and buy the book so that the shortage would be sure the ratio one students one book for each subject. Textbook that can be purchased by education unit is a textbook lesson that has been assessed and has the highest retail price set by *Kemdikbud*;
    b) Costs for the purchase of textbooks;
    c) Costs for the purchase of vocational textbooks.
2) Financing the Management of Educational Units
    a) The cost of purchasing of office stationery required for the learning process and office administration such as: pencils, pens, ink, printer ink, chalk, reports book, student ledger, teacher book, paper, doubling job sheet of student vocational practice, ruler, stapler, stamp, CD, flash disk, toner, etc;
    b) Costs for the purchase of equipment hygiene, include: a broom, a mop, trash can, liquid floor cleaners, and others;
    c) Costs for the purchase of health and safety equipment including: stretcher, oxygen tubing, stethoscope, fire tubes, and others;

d) Costs for correspondence;
e) Cost of BOS SMK management for school.
3) Procurement of Tool Supplies of Practical Learning
   a) Costs for the purchase of equipment supporting the theory learning process and vocational practice;
   b) Costs for the purchase of equipment for natural science lab course, include: preparations, spoon, batteries, etc.;
   c) Costs for the purchase of equipment practical language laboratory, include: CD, cassette, headsets, etc.;
   d) Costs for the purchase of lighter equipment/hand tools, include: screwdrivers, pliers, etc.;
   e) Costs for the purchase of sporting practice tools, include: the racquet, bat, net, etc.;
   f) The cost to purchase the tools of art practice, include: guitars, flutes, etc.;
   g) The cost of purchasing software/CD multimedia learning;
   h) The costs of transport and consumption in purchasing a tool.
4) Procurement of Practical Learning Supplies
   a) The cost of procurement the supplies intended for the purchase of practicum materials in vocational materials namely vocational practice materials;
   b) Costs for the purchase of science practicum materials include: HCl, aquadest, formalin, etc.;
   c) Costs for the purchase of language practicum materials include: head cleaner, CD, etc.;
   d) Costs for the purchase of computer practicum materials include: ink/toner, CD, etc.;
   e) The cost to purchase the sports practice materials such as: balls, shuttlecocks, etc.;
   f) Costs for the purchase of art practices materials, include: watercolor, brush, etc.;
   g) The cost of purchasing practicum materials of teaching factory/entrepreneurship, include: the assembly of materials, welding materials, etc.;
   h) Costs of transport and consumption in purchasing the materials.
5) Resources and Services Subscription
   a) The cost to pay for subscription resources and services that support learning activities in schools, include: electricity, telephone, water, newspaper/magazine subscriptions, service cleanliness/trash and other services;
   b) The cost of financing of setting-up the new installation when there is already a network around the school as well as the addition of electrical power;
   c) The cost of internet subscriptions with a subscription or prepaid, either with the fixed or mobile modem. Including for the new installation if there is already a network around the educational

unit. Specifically for internet usage with the mobile modem, the maximum purchase limit package/voucher is Rp250,000.00/month. As for the cost of subscriptions to internet via fixed modem unit adapted to the needs of education;

d) Especially for schools located in remote areas and there is no electricity network, they can rent a generator or solar panel, depending on which is felt more suitable in the area.

6) Organizing Learning Evaluation
   a) Costs for learning evaluation activities including the activities of the daily exam, midterm exam, final exams or grade promotion exam, competency level exam and educational unit exam.
   b) Financing component of the activities above that can be paid are:
      (1) Photocopies/duplication questions and answer sheets;
      (2) Photocopies of the report on the implementation of the test results for delivered by the teacher to the principal, as well as from the principal to the Education Office and to parents;
      (3) The cost of transportation of the exam supervisor outside the education unit they teach which are not financed by the government/local government.
      (4) The cost of consumption for the processing of a computer /ICT-based exam results.

7) Organizing Extracurricular/Student's Coaching and Intracurricular Activities
   a) Costs for organizing the learning activity/intra curricular such as:
      (1) The learning activities of the remedial and/or enrichment material;
      (2) The establishment of test preparation;
      (3) The implementation of tryout and others.
   b) Costs for organizing the construction students' activity through extracurricular such as:
      (1) Student extra-curricular: OSIS, scouts, PMR, coaching science olympiad events, arts, sports, student competency competition (LKS), student leadership crater (KKP), UKS, and others;
      (2) Extracurricular sports and arts include: volleyball, *pencak silat*, karate, dance, marching band, and others;
   c) Financing the student race/selection/matches that are not financed from the funds of the government/local government include: registration fees, transportation, and consumption in order to follow these activities;
   d) The scope of financing for the activities of learning/intra curricular and extra-curricular include: purchase of materials and supplies tool that supporting activities, rental facility's activities, transportation, consumption, and professions services;

e) Rent facility's activity is used when an education unit does not have the facilities needed in the educational unit (e.g.: rent a swimming pool, rental of soccer field/futsal, and others);

f) Transport costs can be granted to a teacher supervising of extracurricular/student/educational personnel in activities conducted outside teaching and working days as well as outdoor activity of education units that are not financed by the organizer;

g) Service profession is given to interviewees representing official agencies outside education units (e.g.: Kwarda, KONI, BNN, the Regional Office of Education, health services, religious elements, and other);

h) Costs for the development of education characters/established character/interest and aptitude of students;

i) Costs for the development of the educational unit is healthy, safe, child-friendly and fun;

j) The entire quantity of standard expenses in accordance with the applicable provisions.

8) Maintenance and Care of the Facility/Infrastructure of Education Unit

The cost to maintain and improve facilities and infrastructure of education unit in the framework of maintenance in order to keep functioning and viable use, include:

a) Painting, maintenance and repair of the roof leaked, the windows and doors, furniture, tile/ceramic floor, ceiling, lamp/bulb and others;

b) Maintenance and repair of sanitary of education units (bathroom and WC);

c) Maintenance and repair of electrical installation of education unit;

d) Maintenance and repair of sewer;

e) Maintenance and repair of computers, printers, laptops, LCD, AC, and others;

f) Maintenance of the other grounds and facilities of educational units;

g) For all the above financing can be issued a payment of wages of carpenters, transportation, and consumption.

9) The Activities of New Students Registration

a) All types of financing in the new students registration (including re-registration for old students), include:

(1) A doubling of enrolment form;

(2) The administration of the registration;

(3) The determination of the inclination/psychology test;

(4) Publication (making banners, flyers, and more);

(5) The PPDB online services;

(6) The cost of orientation for new students (MOPDB).

b) The financing includes a cost of photocopies, consumption, and transportation committee.

10) Organizing the Competence and Vocational Certification Activities
The costs for conducting the activities of the competency exam and certification of the students of SMK that will graduated. Financing include: the cost of photocopies, consumption, registration fee for competence test, supplying the certificate, transportation, and the services of a resource person in the profession/assessor of the outside of the education unit by following standard public costs (SBU) area.

11) Organizing the Industrial Working Practices (*Prakerin*) /Fieldwork Practices (PKL) (Domestic) and Internships
   a) The cost for the holding of a special job fair (BKK) of SMK;
   b) The cost for holding the industry/fieldwork practice for students of SMK, including official trip transportation of mentor in search of a place of practice/guidance/monitoring of student practices;
   c) The cost for monitoring the work of SMK's graduates (tracer study). The results of the monitoring of the works of the students of SMK annually submitted to *Direktorat Pembinaan SMK, Kemdikbud*;
   d) The cost for the internship of teachers in the industry, including accommodation costs, transport costs, and pocket money.

12) Development of School References
   a) The cost for conducting of the quality coordination official trip that organized by *Kemdikbud* and or discussion of the development of the school's reference in its region and or meeting consumption of its alliance school program discussion.
   b) The cost for conducting the reference of SMK as a place to competence test (TUK).
   c) Costs for managing the quality management of the reference of SMK.

13) Improvement of Learning Process Quality
   a) Costs for the purchase of materials/material components for practice an assembly and or the development of the e-book;
   b) Costs for the development of ICT-based learning;
   c) The cost to bring a teacher/lecturer professional productive guests;
   d) The cost of adding and improving vocational practice repeatedly (more than one-time practice).

14) Managing the ICT-Based Education Unit Services
   a) The cost of school individual data management of ICT-based (includes: a profile of the school, students, facilities, and infrastructure, as well as educators and educational personnel) through the *Dapodikdasmen* application include data input,

validation, updates, delivery and maintenance of the data, including the following:

(1) Supplies (ATK), a doubling of form and consumption;

(2) Rent internet (*warnet*), if in education units does not yet have an internet connection;

(3) Transportation costs, if the upload data online cannot be done in the educational unit because don't have an internet connection;

(4) The *dapodik* operator honor of SMK in order to input/maintenance of school individual data activities (includes: the identity of the school, students, educators and educational personnel, infrastructure) through the *Dapodikdasmen* application, provided with magnitudes estimated honor of input/maintenance data each student is Rp3,000.00; honor of input/maintenance data each educator and educational personnel is Rp30,000.00; honor of input/maintenance school identity data and infrastructure is Rp100,000.00; or honor of input/maintenance data can be given following the conditions and the reasonableness of the prevailing in the area in accordance with the workload.

b) The cost to build and/or developing and maintenance of the school website with the domain "sch. id". Financing include: domain purchase, consumption, transportation, and professional services of the website developer.

c) Costs for the purchase of a local server to support the development of ICT-Based School Management and ICT Based Learning and computer-based Exam. The equipment purchased must be recorded as an inventory of education unit.

15) Costs of the Security and Safety Insurance of Education Unit and Disaster Relief

a) The cost to pay insurance premiums such as: fire insurance, natural disasters insurance, insurance loss, and others.

b) The cost of emergency disaster impact mitigation (e.g.: floods, smog, volcanoes, earthquakes, tsunami, etc), especially during times of emergency.

16) Purchasing the Computer Equipment for Learning Activities

a) Buying a desktop computer/workstation for use in the learning process, with a maximum amount that can be purchased is 5 units/year;

b) Buying a printer or a printer plus a scanner, with the maximum number that can be purchased is 1 unit/year;

c) Buying a laptop for use in the learning process, with a maximum amount that can be purchased is 1 unit/year and a maximum price of Rp6,000,000.00;

d) Buying a projector for use in the learning process, with a maximum amount that can be purchased is 1 unit/year with a maximum price of Rp5,000,000.00.

e) Description:
   (1) A computer desktop/workstation, printer/scanner printer, laptop, and projector need to be bought in a store official;
   (2) The process of supplying the goods by the education unit must follow the regulations;
   (3) The above equipment should be recorded as an inventory of education unit.

17) Cost of Preparation and Reporting

The cost to prepare and submit school report to the authorities, include: the cost of photocopies and binding machines, transport and consumption cost of report preparation of BOS for SMK, the cost of transportation in order to take the BOS fund for SMK in the dealer bank, the cost of transport in the framework of the coordination and reporting to the provincial office of education, the cost of the meetings in the framework of the preparation of RPS/RKT/RKAS, except for the payment of honoraria.

i.   The Terms of Use of BOS Fund

The terms of use of the BOS fund for SMK in education unit described in the technical instruction of BOS fund for SMK 2016, should pay attention to the following things:

1) The main priority use of BOS fund for SMK is for operational activities of education unit in accordance with the priority needs of the educational units;

2) The cost of transportation, consumption, wages, and professional service must follow the limits of reasonableness established by the local government;

3) Bank interest/giro services due to the funds in the account belong to an education unit used for the purposes of educational units (base on circulars of the *Ditjen* of Treasury No: S-5965/PB/2010 dated

August 10, 2010, about the utilization of the Bank interest derived from the BOS funds in the education unit account).

j. Prohibition on Use of BOS Funds

Described in the technical instructions the BOS fund for SMK 2016, the fund that received by the education unit should not be used for the following things:

1) Stored with the intent to be increased;

2) Loaned to another party;

3) Purchasing the software for financial reporting a BOS fund for SMK or similar software;

4) Financing activities are not a priority of educational units and it is need a lot of costs, such as comparative studies, study tours and the similar;

5) Pay contributions of activities that organized by the unit for sub/counties/cities/provinces/central, or the other party, except to guarantee the costs of students/teachers who are involved in such activities;

6) Pay bonuses and regular transport for teachers;

7) Financing accommodation activities such as rent hotel, rent courtroom, and others;

8) Buy clothes/uniforms/shoes for teachers/students for personal gain (not the inventory of education unit);

9) Used for medium and heavy rehabilitation;

10) Build a building/new room;

11) Purchase the student worksheet (LKS) and purchase materials/equipment does not support the learning process;

12) Embed stock;

13) Financing activities have been financed from the funds of the central or local governments in full/reasonably;

14) Financing supporting activities that are not related to the operation of education units, such as dues in order to finance the memorial service the day of the great national and religious ceremonies/religious events;

15) Finance activities in order to attend training/socializing/mentoring program related BOS program for SMK/taxation of a BOS program for SMK that organized by agencies outside SKPD education provincial/district/municipality and the Ministry of Education and Culture;

16) Pay honorarium to teachers and educational personnel on tasks/activities that have been the main tasks and functions that have been set in the applicable legal regulations.

3. **Effectiveness Analysis of BOS for SMK Program**

   a. Definition of Effectiveness

   According to the Great Indonesian Language Dictionary, the word effective means can bring results, took effect, there is influence/effect/result. The effectiveness can also be defined as the

measurement of success in the achievement of the goals. According to Harbani Pasolong (2007:4) the effectiveness is derived from the word "effect" and used the term as a causal relationship. Effectiveness can be seen as a cause of the other variables. Effectiveness means that the goals that had been planned can be achieved or in other words the goals are achieved due to the process of the activity.

According to Agung Kurniawan (2005:109), the effectiveness is the ability to perform the task, function (operations of program activities or the mission) rather than an organization or the like that the absence of pressure or tension among the implementation. Martani and Lubis (1987:55) suggest that effectiveness is a principal element of activities to achieve objectives or targets specified beforehand. In other words, an organization that is effective when the goal or the predetermined target is achieved. Mahmudi (2005:92) also suggests that effectiveness is the relation between the output and the goal, the greater the output contributions (donations) with the goal, the greater the output contributions (donations) to the achievement of the objectives, so the organization of a program or activity will be more effective.

Some definitions of effectiveness expressed by the experts above, it can be concluded that the effectiveness is the main point that states the success or failure of an organization in implementing a program or activity to achieve the goals and targets predetermined.

b. Indicators of Effectiveness

According to James L. Gibson in Agung Kurniawan (2005:107) the criteria or the measurement of the effectiveness, namely:

1) The clarity of the objectives to be achieved. It is shown so that employees or workers in the exercise of their duties can achieve the target headers so the objectives of the organization can be achieved.

2) The clarity of the goal achievement strategy is the determination of the way or the effort that must be done to achieve all the goals that have been set so that the implementers do not get lost in the achievement of organizational goals. Such as the determination of insight time, impact and termination efforts.

3) The process of analysis and the formulation of a steady policy, related to the goals to be achieved and a predetermined strategy means that policy already formulated must be able to bridge the goals with the efforts of the implementation of operational activities.

4) Careful planning is necessary for decision making that will be undertaken by the organization to develop programs or activities in the future.

5) Preparing the right program. A good plan still needs to be spelled out in the regular implementation programs. If it is not implemented, then the implementers will have fewer guidelines for action and work.

6) The availability of facilities and infrastructure. Facilities and infrastructure needed to support the process in the implementation of a program to run effectively.

7) Effective and efficient implementation. When a program is not implemented effectively and efficiently then these organizations cannot achieve its destination.

8) Monitoring and control systems. Monitoring is necessary to manage and prevent possibilities of any deviation in the implementation of a program or activity, so that the goals of the organization can be achieved.

c. Analysis of BOS SMK' Effectiveness

The analysis is one of the important things in determining a policy. The analysis is used to determine a benchmark of the success level of implementation and the determination of a policy. In the Indonesian Language Dictionary, analysis means the investigation of an event to find out the true state, the deciphering of a subject in its various parts and the passage itself and the relationships between the parts to gain a proper understanding and the understanding of the whole meaning.

According to E.S. Quade (in Dunn 2003:96) defines the word analysis used in the most general sense includes the use of intuition and disclosure of opinion and covers not only the testing policy with sort it into a number of components but also the design and synthesis of new

alternatives. Activities performed include research to explain or give views towards issues or problems that are anticipated to evaluate a program. Some informal analyzes are do the prosesses of hard and careful thinking, while others require extensive data collection and careful calculation by using a sophisticated mathematical processes.

The analysis can be divided into two kinds are qualitative and quantitative analysis. Qualitative analysis is performed against the data either qualitative or quantitative. Qualitative data analysis is a data in the form of information, the description in the form of language, prose, then associated with other data to get the clarity of a truth or otherwise so as to strengthen a new or an existing one. Whereas the quantitative data is a data in the form of a number that is used to describe a clarity of the numbers or compare of some overview so as to obtain the new overview, then described again in the form of a description or a sentence.

Based on the above description, it can be concluded that the analysis is the observation and investigation of a real situation, while the effectiveness describes a process of activities to achieve predetermined goals. Based on the summary above, intended to do a research analysis of the effectiveness of the use of educational funds sourced from government funds is BOS fund for SMK. Effectiveness analysis is an analysis to determine a benchmark and a success rate of the use of fund effectiveness or achievement program criteria. In

practice, the use of the BOS fund for SMK has been set up by the government in the technical instruction of use BOS Fund 2016 comprising 17 financing components. This research assesses the suitability of the instruction as mentioned above with planning towards its realization along with the SWOT analysis.

SWOT analysis is used to determine the development strategy of a company/policy implementation. According to Alan Sarbsy (2016:3), SWOT is a popular 4-box strategy analysis and strategy development framework. The acronym SWOT is derived from strengths, weaknesses, opportunities, and threats. SWOT is predominantely a data and information gathering framework which records input factors. In practical use, the four boxes each hold a list of factors, often as a bullet-point list with supporting documentation.
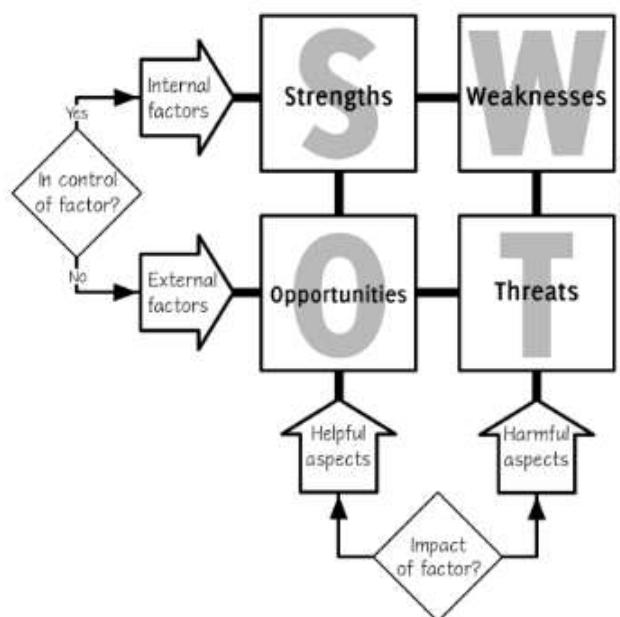
Figure 1. The Basic SWOT diagram
Source : Alan Sarbsy, 2016:3

Based on figure 1, the row explains the distinguish among the factors. The factors that can be controlled are internal factors, whereas the factors that cannot be controlled are external factors. Strengths and weaknesses are internal factors, while opportunities and threats are external control. The columns explain the factors that are helpful and those that are harmful in respect of the SWOT objective. Helpful factors are those that assist one's success, which are strengths and opportunities. Harmful factors are those that impede or block one's success, which are weaknesses and threats (Alan Sarbsy, 2016: 7-8).

In SWOT, the analysis is performed by applying the technique of matching and converting. Matching connects the external factors (opportunities and threats) to the internal factors (strengths and weaknesses) as seen in figure 2. Converting is the changing a harmful factor into a helpful factor as seen in figure 3 (Alan Sarbsy, 2016: 11-12).
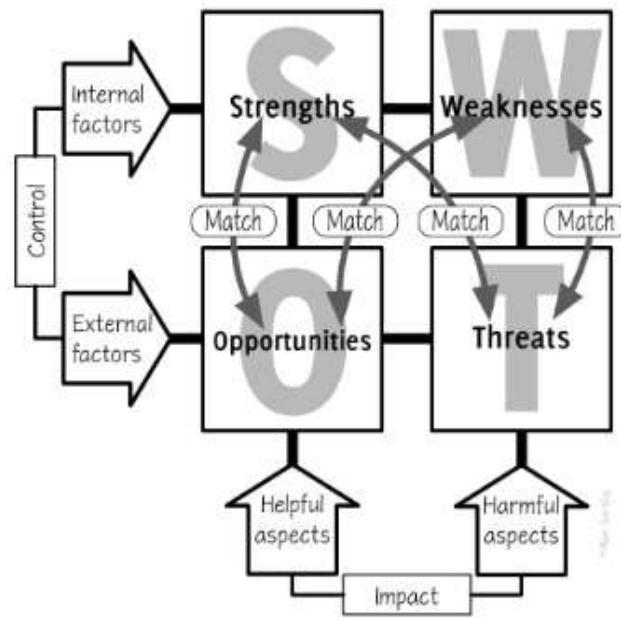
Figure 2. Potential Matching Between Internal and External Factors
Source : Alan Sarbsy, 2016:11
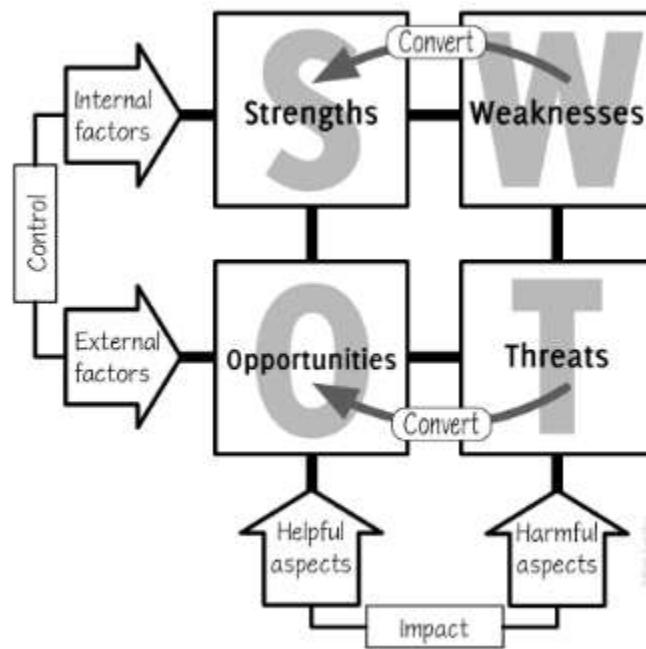
Figure 3. Potential Matching Between Harmful and Helpful Factors
Source : Alan Sarbsy, 2016:12

B. Relevant Researches

1. Research conducted by Gede Andreyan Semara Bhawa, et al (2014) entitled "*Efektivitas Pengelolaan Dana Bantuan Operasional Sekolah Dasar di Kecamatan Sukasada*". The results showed that the management of BOS funds at all elementary schools are in accordance with *Permendiknas No. 76 tentang Petunjuk Teknis Penggunaan dan Pertanggungjawaban Keuangan Dana BOS Tahun 2013*, the level of effectiveness of the management of BOS in all elementary schools reached 87%, be very effective criteria, problems faced by all elementary schools that BOS does not come on time, and the lack of understanding of the management committee of BOS, and efforts made throughout elementary school that is doing the loan funds, and shopping on credit, and strengthening the committees on BOS.

   The similarity of the research conducted by Gede is similarly measure the effectiveness of the BOS fund. The other similarity is both use a descriptive research with quantitative approach. The difference is the time and place of research.

2. Research conducted by Hani Fitria (2014) entitled "*Efektivitas Pengelolaan Program Bantuan Operasional Sekolah (BOS) (Studi pada SMK PGRI Pandaan)*". The results showed that the management of BOS program showed effective results. This is demonstrated by the overall results of the calculations that include indicators of the accuracy of the target has an average value of 3.67, socialization program indicators are expressed as

effective with the calculation result average 3.62, program objective indicators are expressed effectively with the results of the calculation of the average 3.55, and monitoring program indicators are expressed as effective by showing the results of the calculation of the average value of 3.47. In percentages, the research indicates that the SMK PGRI Pandaan already effective in managing the BOS Fund of 71.6%.

The similarity of the research conducted by Hani Fitria is similarly measure the effectiveness of the BOS fund with descriptive research. While the difference is assessment indicators of BOS fund. In the relevant research, assess the effectiveness of the management of the BOS Fund in terms of achievement of business goals, objectives and the utilization of the program while on a study assessing the success of BOS management from 17 components use of funds according to the technical instructions of use BOS fund 2016.

3. Research conducted by Kaifan Nur Jannah (2016) entitled "*Evaluasi Efektivitas Penggunaan Dana Bantuan Operasional Sekolah (BOS) Sekolah Menengah Kejuruan Negeri Bidang Keahlian Bisnis dan Manajemen di Kabupaten Sleman*". The result showed the prototype variables context, input, process, and product were in the quite effective position of CCIP (+ + - +) categories. Although this program was quite effective there were obstacles faced in implementation of BOS program either in context, input, process, and product variables. So, this research also suggests some improvement in such areas for example: (1) to

comprehending the policy about BOS, BOS program goals: (2) human resources quality: (3) program planning: (4) and academic and non-academic achievement program. The other suggestions are school operational assistance fund distribution should be on time and in its use based on priority needs. The government and school should conduct monitoring and evaluation objectively and continuity.

The similarity of the research conducted by Kaifan Nur Jannah is similarly measure the effectiveness of the BOS fund. The difference is the type of research. In the relevant research use the evaluation research with CIPP (*Context, Input, Process, and Product*) model, while in this research use the description research with the quantitative and qualitative approach.

4. Research conducted by Ayu Alam Setyorini (2015) entitled "*Efektivitas Biaya Pendidikan (BOS) SMP Negeri 1 Mojosongo Tahun Ajaran 2014/2015*". The research results show that the program BOS funded in accordance with 8 activities from the government, the program among other graduates the development of competence, the development of curriculum/KTSP, the development of a learning process, the development of educator & education staff, the development of facilities and infrastructure, the development and the implementation of school management, the development and excavation a source of funds for education, the development and implementation of the system of grading. The results of the realization of grade school in both there are some programs that have not implemented among other large day

commemoration national religious a big day, training officers ceremony, scout ceremony, *estafet tunas kelapa*, the OSIS activities, training school health units officers (UKS)/PMI/JUMABAR. Budget plan pertriwulan in state schools 1 Mojosongo in accordance with the number of learners are 513 children x Rp177.500,00 = Rp91.057.500,00. The number of operational costs to learners in 1 year in state schools is 1 Mojosongo Rp91.057.500,00 x 4 (quarter) = Rp364.230.000,00.The number of operational costs from the government has been absorbed and realized according to students activities proven of the achievements of activities at the school in accordance with the plan.

The similarity of the research conducted by Ayu Alam Setyorini is similarly measure the effectiveness of the BOS fund. The difference is the time and place of research.

5. Research conducted by Ismi Sholikhatun (2016) entitled "*Analisis Pengelolaan Dana Bantuan Operasional Sekolah (BOS) (Studi pada SMK Negeri 1 Yogyakarta)*". The result showed that the BOS fund management at SMK Negeri 1 Yogyakarta by considering the principle of self-management and participatory was well-executed because it has good propensity score as much as 70%. The transparent principle was good enough executed because it has sufficient propensity score as much as 78% and the school already delivered the information of receiving BOS fund to schools through a meeting with teachers and school committee, in the beginning first school year. The accountability principle was well

implemented with the good propensity score as much as 96%. Democracy principle was well implemented since it has good propensity score as much as 74%. The effective and efficient principle was well implemented because it has good propensity score as much as 63%. Correct-administration and report principle was well implemented with the good propensity score as much as 100% and the school already delivered the full report and short report. Mutual trust principle which was well implemented since it good propensity score as much as 89%.

The similarity of the research conducted by Ismi Solikhatun is similarly measure the effectiveness of the BOS fund that uses descriptive research. The difference is assessment indicators of BOS program. In the relevant research, assess the level of success of the BOS management from 7 principle management of funds, according to the technical instructions of BOS 2015 while on this research assessing the level of success of BOS management from 17 components use of funds according to the technical instructions of use of BOS fund 2016.

C. Conceptual Framework

In the legislation, education became a special concern for the government. It is stated in *UUD 1945 Pasal 31* which reads "every citizen is entitled to education". The costs of education become an important aspect of the implementation of an educational process. The cost of education has also been regulated in the legislation that enshrined in UUD reads "the state prioritize the education budget of at least 20% of the budget revenues and

expenditures of the state budget (APBN) as well as from the regional revenue and expenditure budget (APBD) to meet the needs of the organization of national education". The embodiment of government responsibility towards funding the implementation of education one of them is through the BOS program. This program was implemented to support the 9-year compulsory education program that has been started since 1994.

BOS program started in July 2005. At the beginning of the issue, the elementary schools, junior high schools, and other equals level of education were the main focus of BOS program. BOS program has been given a significant role towards the acceleration of 9-year compulsory education program. Although this program has run smoothly and been successful, there are still many students graduate from junior high school were not move on to the high school level (SMA/SMK/Equal). Therefore, since 2013 the government has launched and implemented universal secondary education (PMU) program which is the first step of the stub program of 12-years compulsory education. PMU aims to provide opportunities for all society, especially those that cannot afford economically to get secondary education services. The government prepares a secondary BOS program distributed to all SMA and SMK both public and private in the whole of Indonesia to achieve that program. BOS for SMK is a government program in the form of granting the funds directly into the SMK with the amount grants received by the school is calculated based on the number of students each school multiplied by the amount of the aid fund. The goals of BOS SMK are to support the availability,

affordability, quality, equality, and security of the services of secondary education for the society.

Implementation of the BOS for SMK should follow the technical instructions drawn up by the government in the technical instructions of the use of BOS for SMK 2016 ultimate 17 components of financing. To find out the extent of the success of the BOS management reviewed the 17 financing component, then required an effectiveness analysis. The analysis is used to determine a benchmark of the success rate of implementation and the determination of a policy. The analysis of BOS funds' effectiveness is the analysis to determine a benchmark and the success rate of the appropriate use of funds in accordance with the existing purposes.

SWOT analysis is used to determine the development strategy of a company/policy implementation. The acronym SWOT is derived from strengths, weaknesses, opportunities, and threats. Strengths and weaknesses are internal factors, while opportunities and treaths are external factors. There are also helpful factors (strengths and opportunities) and harmful factors (weaknesses and threats).

One of the schools that receive funding of BOS for SMK 2016 is SMK Negeri 2 Magelang. As one of the schools that receive funding of BOS then SMK Negeri 2 Magelang must use the BOS fund in accordance with 17 financing components BOS fund for SMK. This research looked at how the analysis of BOS funds' effectiveness at SMK Negeri 2 Magelang based on 17

financing components of BOS fund in its technical instruction along with a
SWOT analysis (Strengths, Weaknesses, Opportunities, and Threats).

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┌─────────────────────────────────────┐
│         BOS for SMK Program          │
└─────────────────────────────────────┘
                    ↓
┌─────────────────────────────────────┐
│  Technical Instructions of the Use of BOS │
│              Funds 2016              │
└─────────────────────────────────────┘
                    ↓
┌─────────────────────────────────────┐
│  The use of BOS Funds at SMK Negeri 2 │
│               Magelang               │
└─────────────────────────────────────┘
                    ↓
┌─────────────────────────────────────┐
│   The use  of BOS Funds based on 17  │
│         financial components         │
└─────────────────────────────────────┘
                    ↓
┌─────────────────────────────────────┐
│  Effectiveness analysis of the use of BOS │
│  Funds at SMK Negeri 2 Magelang 2016 │
└─────────────────────────────────────┘
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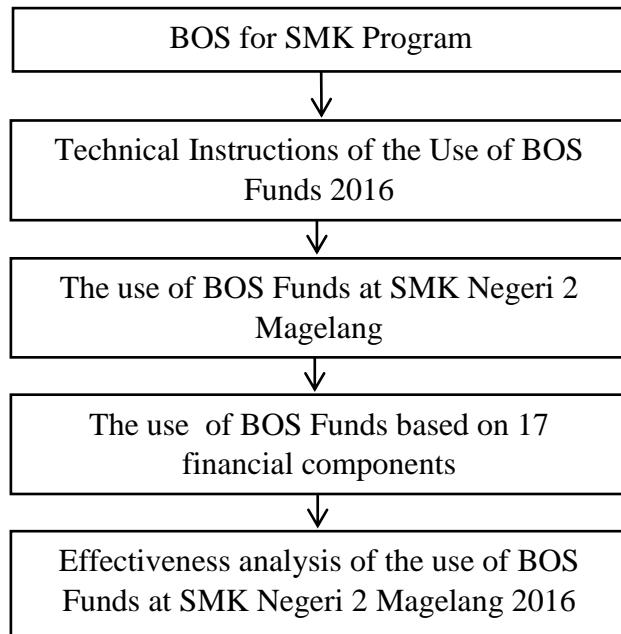
Figure 4. Conceptual Framework

D. Research Questions

1. How is the effectiveness of the use of BOS funds at SMK Negeri 2
   Magelang in the year of 2016 by using the perspectives of 17 financing
   components?

2. How is the SWOT analysis of BOS funds management at SMK Negeri 2
   Magelang?

CHAPTER III
RESEARCH METHOD

A. Research Design

This research was a descriptive research with the qualitative and quantitative approach. Descriptive research is research that is intended to investigate the situations, conditions that the result will be reported in the form of research reports. According to Burhan Bungin (2011:44) a descriptive quantitative research is aimed to explain, summarizes the various conditions, situations or variables that arise in the society which became the object of the research based on what happened. Stated by Burhan Bungin (2011:68) in other book, social research uses qualitative descriptive format which is aimed to criticizing the weakness of the quantitative research (too positivism), and also aims to illustrate, summarize the various conditions, situations, or various social reality phenomena that exist in the society of the object of research, and attempts to pull that reality to the surface as a feature, character, nature, models, signs, or a description of the condition, situation, or a particular phenomenon.

A descriptive study selected in this research was intended to express the meaning which is contained in the data that have been collected from both the interviews and data documentation so that the data can be the right source of information. The approach was a combination of quantitative and qualitative approaches because of the both complete each other. The qualitative approach was selected to illustrate the effectiveness of the use of BOS fund as well as its

SWOT analysis. A quantitative approach was selected to obtain the percentage of the use of funds from each financing component of BOS funds.

B. Place and Time Research

This research was conducted at SMK Negeri 2 Magelang that located at Jl. Ahmad Yani number 135, Kramat Selatan, Magelang Utara, Magelang. This research was conducted in December 2016 to December 2017.

C. Subject and Object Research

The subject in this research was the principal, BOS management team, school committee and the related parties to the use of the BOS fund at SMK Negeri 2 Magelang, whereas the object of this research is the use of BOS in Vocational High School (SMK) reviewed from the 17 financing component based on technical instructions BOS for SMK 2016 include: (1) procurement of textbooks/books supporting learning/reading books; (2) financing the management of educational units; (3) procurement of tool supplies of practical learning; (4) procurement of practical learning supplies; (5) resources and services subscription; (6) organizing learning evaluation; (7) organizing extracurricular/student's coaching and intracurricular activities; (8) maintenance and care of the facility/infrastructure of education unit; (9) the activities of new students registration; (10) organizing the competence and vocational certification activities; (11) organizing the industrial working practices (*Prakerin*) /fieldwork practices (PKL) in domestic area and internships; (12) development of school references; (13) improvement of learning process quality; (14) managing the ICT-based education unit services;

(15) costs of the security and safety insurance of education unit and disaster relief; (16) purchasing the computer equipment for learning activities; and (17) costs of preparation and reporting, along with the SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis.

D. Variable Operational Definition

The variable operational definition in this research based on literature review, are as follows.

1. Effectiveness Analysis

Effectiveness analysis is an analysis to determine the benchmark and the success rate of the use of the funds or the achievement of a program's criteria. Effectiveness analysis is used to find out how the actual situations and the extent of achievement of a use of funds. The effectiveness of this analysis is done based on the 17 BOS fund's financing component in the technical instructions of BOS for SMK 2016 along with the SWOT analysis. SWOT analysis is used to determine the development strategy of the use of BOS fund.

2. BOS Fund for SMK

Technical instructions of BOS 2016 defines the BOS for SMK as a government program in the form of granting the funds directly to the public and private SMK to help meet the school operating costs of non-personnel and another financing to support the learning process. BOS is a government program to support the implementation the stub of 12-years compulsory education. The quantity of BOS fund for SMK accepted by the

school is calculated based on the number of students of each school and the unit cost of the aid.

E. Data Collection Technique

1. Interview

The interview is a method used to get an answer from the respondent by way of one way FAQ (Suharsimi, 2010:44). The interview is meant to obtain data about the process and obstacle while preparing the RKAS, the process and obstacle of arranging the RAB BOS, implementation and obstacle of management BOS, management of BOS allocated or use of funds the BOS as well as the information about SWOT. The interview was done with the school principal, treasurer of BOS, the budget framer of BOS team, and its related parties.

2. Documentation

The documentation is a technique of collecting with the document. Documentation method is data collection method by searching for data on matters or variable in the form of a note, transcribe, books, newspapers, magazines, inscriptions, minutes of meetings, agenda, etc. (Suharsimi, 2010:274). The use of documents in the research supporting data in analyzing the effectiveness of the use of BOS fund for SMK based on 17 financing component. The necessary documentation is RKAS, RAB BOS fund, a realization of the fund, and other documents.

F. Research Instrument

According to Sugiyono (2015:148) research instrument is an instrument used to measure natural and social phenomena that are observed. Specifically, this phenomenon is called with the variable research. Meanwhile, according to Suharsimi Arikunto (2010:203) states that the research instruments are tools or facilities used by researchers in collecting data in order to make the job easier and the result is better, more caring, complete and systematic so that more easily processed. The instruments used in this research in the form of interviews and documentation guidelines.

1. Interview Guidelines

Researchers compiled the blueprint of interview guideline instruments to facilitate the implementation of the interview. The following is the interview guidelines used:

Table 2. The Blueprint of Instrument Planning

Indicator	Aspect	Respondent
1. The process of the preparation of RKAS and RAB 2. The obstacles of the preparation of the RKAS and RAB 3. Allocation of the BOS Funds 4. The percentage allocation of the BOS Funds 5. Need analysis and allocation 6. Involvement in the preparation of the planning	1. Procurement of textbooks/books supporting learning/reading books 2. Financing the management of educational units 3. Procurement of tool supplies of practical learning 4. Procurement of practical learning supplies 5. Resources and services subscription 6. Organizing the learning evaluation 7. Organizing extracurricular/student's coaching and intracurricular activities 8. Maintenance and care of the facility/infrastructure of education unit 9. The activities of new students registration 10. Organizing the competence and vocational certification activities 11. Organizing the industrial working practices (*Prakerin*) /fieldwork practices (PKL) in domestic area and internships 12. Development of school references 13. Improvement of learning process quality 14. Managing the ICT-based education unit services 15. Costs of the security and safety insurance of education unit and disaster relief 16. Purchasing the computer equipment for learning activities 17. Costs of preparation and reporting	School Principal, Treasurer of BOS, The Budget Team of BOS team, and its related parties
7. Data on the number of students	The financing of the educational unit management	
8. SWOT Analysis	The planning of BOS Funds	

Source: Technical Instruction of BOS Fund for SMK 2016 with modification

Table 3. The Blueprint of Instrument Implementation

Indicator	Aspect	Respondent
1. The use of BOS Funds 2. Obstacles in the implementation of BOS Funds 3. Achievement of allocation 4. The parties involved	1. Procurement of textbooks/books supporting learning/reading books 2. Financing the management of educational units 3. Procurement of tool supplies of practical learning 4. Procurement of practical learning supplies 5. Resources and services subscription 6. Organizing learning evaluation 7. Organizing extracurricular/student's coaching and intracurricular activities 8. Maintenance and care of the facility/infrastructure of education unit 9. The activities of new students registration 10. Organizing the competence and vocational certification activities 11. Organizing the industrial working practices (*Prakerin*) /fieldwork practices (PKL) in domestic area and internships 12. Development of school references 13. Improvement of learning process quality 14. Managing the ICT-based education unit services 15. Costs of the security and safety insurance of education unit and disaster relief 16. Purchasing the computer equipment for learning activities 17. Costs of preparation and reporting.	School Principal, Treasurer of BOS, and its related parties
5. SWOT Analysis	The implementation and management of the BOS Funds	

Source: Technical Instruction of BOS Fund for SMK 2016 with modification

2. **Document**

The required documents are the document profile SMK Negeri 2

Magelang as well as planning and implementation document. Document

profile includes the vision, mission, staff list of BOS manager, and a list of student recipients of the BOS Funds. Document the planning and implementation of the BOS funds, includes the RKAS, RAB, realization, and other documents.

G. Data Analysis Technique

Data analysis is the process of finding and compiling systematic data obtained from field notes, interviews, and other materials so it can be easily understood, and the findings can be communicated to others (Bogdan in Sugiyono, 2015:334). The data analyzed are data that is both quantitative and qualitative.

1. Quantitative Data Analysis

Quantitative data was obtained from the budget plan and the report on the realization of the use of BOS funds. Quantitative data obtained are presented in the form of percentages in accordance with the assessment of conformity with the provisions of the technical instruction with planning towards implementation. The technique of calculating the percentage of the effectiveness of the use of BOS funds will be analyzed using the formula:

$$P = \frac{f}{N} \times 100\%$$

Description:
P = Percentage
F = Frequency that is being sought
N = The number of frequency

(Anas Sudijono, 2012: 43)

In each component of financing can be seen how the implementation of such financing to the planning. If there are several components of the financing that are not included in the plan for many reasons, it would not be the basis of an effectiveness assessment. Based on the data, it was obtained the allocation of funds on the respective planning and financing components. The planning and implementation data are compared to find the effectiveness of the use of the funds in each components to be concluded into the effectiveness of the use of the funds as a whole. Score that appears can exceed 100% for each component of the financing because the implementation could have been exceeding the planned budget. This may happen if there are subsidies between components of financing. But for the whole realization of the use of the BOS funds, the maximum score is 100%.

By the analysis tools, it can be able to note how the effectiveness of the BOS funds 2016 at SMK Negeri 2 Magelang on 17 components in classify into three levels of effectiveness criteria which is retrieved from theses Gede Andreyan Semara Bhawa, et al, as shown in table 4.

Table 4. Effectiveness Criteria of BOS

Percentage of Financial Performance	Criteria
>70%	Very Effective
70%	Effective
<70%	Ineffective

Source: *Departemen Pendidikan Nasional*, 2009

2. Qualitative Data Analysis

Qualitative data in the form of interviews from various parties was processed into a description that strengthens the planning and implementation process presented in percentages. In addition, a SWOT analysis on the use of BOS funds in SMK Negeri 2 Magelang was performed.

Suci R.M Koesomowidjojo (2017: 128) stated that the analysis using SWOT matrix is a method in strategic planning that is utilized to evaluate strategic planning methods that will be used to evaluate the strengths, weaknesses, opportunities, and threats in an organization's business process. SWOT analysis is conducted by identifying internal factors (strengths and weaknesses) and external factors (opportunities and threats). There are 4 strategies that are unified of both factors. The four strategies are S-O strategies (Strengths-Opportunities), W-O strategies (Weaknesses-Opportunities), S-T strategies (Strengths-Threats), and W-T strategies (Weaknesses-Threats). The existence of the strengths can be used to take advantage of opportunities (S-O strategy) and avoid the existing threats (W-O strategy). The weaknesses can be eliminated/minimized by taking advantage of existing opportunities (S-T strategy). By minimizing the weaknesses are also able to avoid the existing threat (W-T strategy).

Data analysis in qualitative research started at the time of the data collection process took place, and after the completion of data collection within a certain period. As expressed by Miles and Huberman in

Djunaidi Ghony and Fauzan Almanshur (2012:306) analysis of the qualitative data using words that are always arranged in an expanded text or descriptions. In this study, data analysis is the analysis of selected data model Miles and Huberman, which include: (1) reduction of data, (2) display/presentation of the data, and (3) take the conclusions and then verified. It can be seen in the picture below.
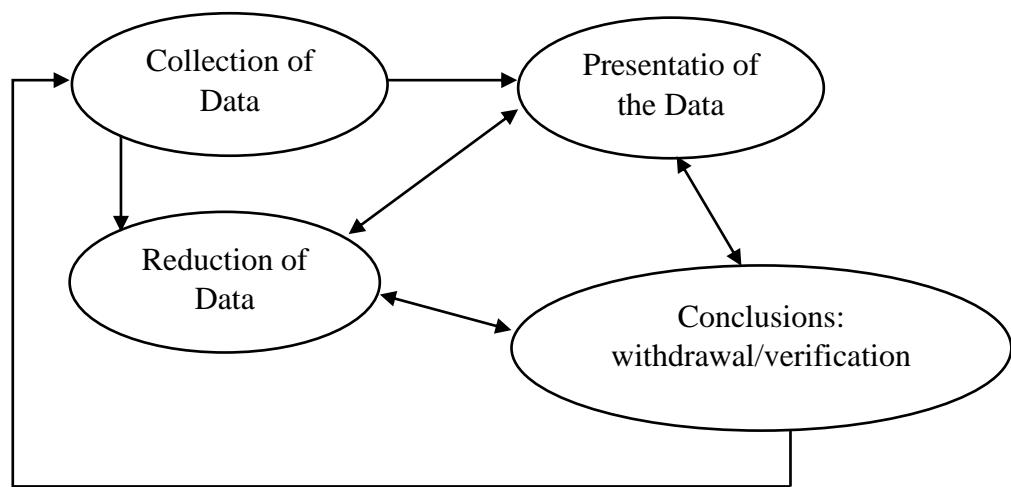
Figure 5. Miles and Huberman Analysis Model
Source: Djunaidi Ghony and Fauzan Almanshur,2012:306

1. Reduction of Data

    According to Djunaidi Ghony and Fauzan Almanshur (2012:308), data reduction is a process of selection, focus, attention on simplification, abstract, and transformation "rough" data that emerged from the research. Reduction of data takes place on an ongoing basis for the qualitative-oriented research activities take place.

2. Display/Presentation of the Data

Data presentation is a set of arranged information that gives the possibility of drawing conclusions and taking action. Observing the presentation of the data, researchers will be able to understand what is going on and what to do based on the researcher's understanding of the presentation. Miles and Huberman in Sugiyono (2015:341) reveal that the most often used to present qualitative research data is with narrative text.

3. Take the Conclution and Verification

The conclusion must be verified during the activities in progress. Verification is done briefly and by searching for new data, it can also be more in-depth if the research is done by a team to reach a mutual agreement to better ensure validity. The conclusion in qualitative research is new findings that have not previously existed. The findings can be either a description or picture of an object that was previously unclear and still is clarity.

CHAPTER IV
RESEARCH RESULT AND DISCUSSION

A. General Description of SMK Negeri 2 Magelang

1. Profile of SMK Negeri 2 Magelang

SMK Negeri 2 Magelang is a vocational high school that established based on the decision letter No: 134/UKK3/1968 dated April 8, 1968. It is located at Jl. Jendral A. Yani No. 135A, Kota Magelang. It has a land area of 4,638 m^2, building area of 3,009.5 m^2 and electrical power of 41,500 kWh. With the land area, infrastructure development being undertaken is the addition of the floor of each building.

The head of SMK Negeri 2 Magelang is Drs. Supriyatno, M.Pd. SMK Negeri 2 Magelang has 85 educators, consisting of 78 civil servant teachers and 7 non-civil servant teachers (GTT). Teachers who teach in the classroom also double as a coach in extracurricular in accordance with their respective expertise and other structural positions. A number of teachers have been certified. Almost all teachers at SMK Negeri 2 Magelang is a graduate degree with most graduates of education. The remaining 5 teachers are graduate master with a master's degree in education. The working hours of teachers for the week are 24-40 hours.

SMK Negeri 2 Magelang has 4 expertise competencies consisting of Accounting (AK), Office Administration (AP), Marketing (PM), and Software Engineering (RPL). The total number of students in SMK Negeri 2 Magelang academic year 2016/2017 is 1,066 students, with

details of the number of female students is 965 and 101 for the men. The

details are as follows:

Table 5. The Number of SMK Negeri 2 Magelang Students AY 2016/2017

NO	CLASS	AMOUNT		AMOUNT	AMOUNT PER PROGRAM
		Male	Female		
1	X AK 1	2	32	34	102
2	X AK 2	4	30	34	
3	X AK 3	2	32	34	
4	X AP 1	1	35	36	142
5	X AP 2	4	31	35	
6	X AP 3	1	34	35	
7	X AP 4	0	36	36	
8	X PM 1	3	32	35	71
9	X PM 2	2	34	36	
10	X RPL	10	26	36	36
11	XI AK 1	0	36	36	108
12	XI AK 2	0	36	36	
13	XI AK 3	0	36	36	
14	XI AP 1	2	34	36	107
15	XI AP 2	1	34	35	
16	XI AP 3	0	36	36	
17	XI PM 1	3	33	36	108
18	XI PM 2	4	32	36	
19	XI PM 3	3	33	36	
20	XI RPL	15	21	36	36
21	XII AK 1	2	34	36	109
22	XII AK 2	2	35	37	
23	XII AK 3	2	34	36	
24	XII AP 1	2	34	36	107
25	XII AP 2	0	36	36	
26	XII AP 3	4	31	35	
27	XII PM 1	5	30	35	106
28	XII PM 2	4	31	35	
29	XII PM 3	5	31	36	
30	XII RPL	18	16	34	34
JUMLAH		101	965	1066	1066

Source: Primary Data of School

Students of SMK Negeri 2 Magelang are provided with skills in accordance with the selected skill competencies through the learning process in the classroom and provided with outside classroom activities that are extracurricular. Extracurricular activities are intended to develop talents, interests, and creativities of the students so that they can optimize their ability in academic and non-academic so as to be able to manage them potentials well. Many school achievements have been gained by students of SMK Negeri 2 Magelang through extracurricular activities. Extracurricular activities include school student organization (OSIS), scouts, core platoon, student mountaineering club (Cosspala), Islamic organization, teenager red cross (PMR), wall magazine, English club, Indonesian club, secretary club, accounting club, marketing club, mathematics club, dance, basketball, volleyball, *pencak silat* martial art, music, entrepreneurship class, English debate, sales promotion girl education, and web design. SMK Negeri 2 Magelang also has various of infrastructure school, among others:

Table 6. Infrastructure of SMK Negeri 2 Magelang

No	Description	Amount
1	Principle room	1
2	Vice principal of curriculum affairs rom	1
3	Vice principal of student affairs rom	1
4	Vice principal of public relations affairs rom	1
5	Vice principal of infrastructure affairs rom	1
6	Accounting department room	1
7	Office administration department room	1
8	Marketing department room	1

No	Description	Amount
9	Software engineering department room	1
10	Staff room	1
11	Archive room	1
12	Warehouse	2
13	Teacher room	1
14	The student cooperative	1
15	Business Center	1
16	Honesty canteen	1
17	Toilet	22
18	Living room	1
19	Ava room	1
20	Guidance counseling room	1
21	OSIS room	1
22	Cospala room	1
23	School medical room (UKS)	1
24	Office administration laboratory	1
25	Accounting laboratory	1
26	Software engineering laboratory	1
27	Marketing laboratory	1
28	Manual type laboratory	1
29	Cashier machine laboratory	1
30	Classroom	30
31	Library	1
32	Computer laboratory	2
33	Field	1
34	Security post	1
35	Bank practices of students (BPS)	1
36	Maintanace and repair room (MR)	1
37	Kitchen	1
38	Cafetaria	3

No	Description	Amount
39	Qurrota A'yyun Mosque	1
40	Scout room	1
41	Music room	1
42	Special Job Fair (BKK) room/wall magazine	1

Source: Primary Data of School

2. **Vision and Mission of SMK Negeri 2 Magelang**

a. Vision of SMK Negeri 2 Magelang

"The realization of educational institutions based on information and communication technology to produce human resources who are faithful, competent, competitive and insightful global environment."

b. Mission of SMK Neheri 2 Magelang

1) Implementing competency-based education system by utilizing information and communication technology.

2) Improving the quality of conducting education to produce graduates who have a national identity and competitive advantage in national and global markets.

3) Increasing the role and the business world/industrial world (DU/DI) in conducting education and training.

4) Build an entrepreneurial spirit that is reliable and noble.

5) Develop environmental education.

B. **Research Result**

1. **Interviewees Description**

This research was conducted at SMK Negeri 2 Magelang that aims to find out the effectiveness of the use of BOS funds in 2016 and its

SWOT analysis. Data collection method that had been done were interviewed and documentation. Interviewees in this research were the structure of BOS fund manager including the principal, budget team, and treasurer, as well as the parts of BOS fund users.

a. Drs. Supriyatno, M.Pd., head of SMK Negeri 2 Magelang as the person in charge of BOS implementation. He has served as head of SMK Negeri 2 Magelang since the beginning of 2015 and teaches productive subjects in software engineering (RPL) department. He was tasked to coordinate, verification, and submitting reinforcement proposals.

b. Drs. Kunto Wicaksono, M.Pd. as the leader of the BOS budget team. He began teaching in SMK Negeri 2 Magelang since the beginning of 1988. He teach productive subjects in a marketing department. He was tasked to lead the planning process, control of the implementation of BOS funds to reporting.

c. Endang Purwaningsih as treasurer of BOS fund in charge of managing the outflow of money and implementing the administration of use to reporting.

d. Purwanto, S.E. as a member of the budget team as well as assistant treasurer. He was tasked to help the leader of the budget team in the planning process and assist the treasurer in terms of administration of use to accountability.

e. Ahmad Saefudin, S.Kom. as a *dapodik* operator. He worked at SMK Negeri 2 Magelang since November 2011. He served to fill the data on the number of recipients of funds and other things that exist in the *dapodik* system.

f. Dra. Sri Umi Kisworini as marketing department leader as well as school committee member. She teaches productive subjects in the marketing department. As the school committee, she served to control the use of fund from planning to reporting.

g. The user of BOS fund, tasked to propose programs in each unit, implement the program and take responsibility for it.

1) Supriyadi, S.Pd. as vice principal of curriculum Affairs (WKS I) in 2016. He teaches mathematics subjects.

2) Ali Sabana, S.Pd. as vice principal student affairs (WKS II). He is a guidance and counseling teacher. He has started his career at SMK Negeri 2 Magelang in since the beginning of 2007 and was appointed WKS2 starting academic year 2013/2014.

3) Afif Suryono, S.Pd., M.Pd. as vice principal infrastructure and human resources affairs (WKS III). He teaches productive subjects in the marketing department.

4) Drs. Bagus Susilo as vice principal public relations affairs (WKS IV). He teaches productive subjects in software engineering (RPL) department.

5) Dra. Wiwik Pristiwati as the head of the library. She has started assigning in SMK Negeri 2 Magelang since 2011 and served as head of the library since academic year 2013/2014. She teaches productive subjects in administration offices department.

6) Dra. Gigih Murniati as accounting department leader. She has started her career at SMK Negeri 2 Magelang since mid-2000 and teaches productive subjects in the accounting department.

2. The Effectiveness of the Use of BOS Fund Data

a. BOS Fund Management Flow

The management of education fund begins with the planning process. In SMK Negeri 2 Magelang, the planning starts with review the results of EDS (School Self-Evaluation) which contains a description of school condition that refers to 8 education standards (graduate competence, content standards, process standards, educators and education personnel, school facilities and infrastructure, management standards, financing standards, and scoring systems). From the EDS data, it can be seen how optimizing the programs that have been conducted. From the EDS evaluation result, each work unit can get some program recommendations to be submitted to the budget team and the principal in the form of Annual Work Plans (RKT).

The principal and the budget team leader work on the proposed work program. They determine a work program that can be held

along with the source of funds. The budget team writes the results into the RKAS (Activities Plan and School Budget).

BOS fund is one source of school funding from the government. It consists of three sources, namely central BOS fund (BOS Pusat), province BOS fund (BOS Provinsi), and local BOS fund (BOS Kabupaten/Kota). As delivered by secondary treasurer as well as a member of the budget team,

> "There are three sources of BOS fund. Initially, BOS Pusat was distributed directly to the schools, but now through the province. BOS Provinsi is likely to exist. BOS Kota, we're not in town so the possibility does not exist. In 2016, a BOS fund from the city government still exists, named SBS."

The amount of BOS fund that will be accepted is calculated based on the number of students in the primary data at the beginning of the semester. The period of disbursement of BOS fund is 4 times a year. They are first quarter, second quarter, third quarter, and fourth quarter. The remaining funds in each period become the beginning balance of the next period. The other sources of fund are from the committees or levies from parents, and other government funds.

BOS fund planning is contained in the BOS expenditure budget plan (RAB BOS) that is part of RKAS or formerly referred to as RAPBS (school budgeting plan of income and expenditure). However, the period of BOS fund is different from RKAS. The period of BOS fund is January-December, while the RKAS follows

the academic year that is July-June. Therefore, every semester the budget will be re-adjusted.

The principle as the responsible and budget plan leader serves as the chief executive of the BOS, commands the parties involved from planning, implementation, to accountability. The parties involved in the management of BOS fund, delivered by the budget team leader are described as follows,

> "The principle as responsible. I as budged leader and chief executive when there are events that use BOS fund. The school committees as stakeholders, coincidentally involved it's a teacher, a former student here too. Teacher. School treasurer, Mrs. Endang. Mr. Pur as the report maker (secondary treasurer). The school committees include representatives of parents. The *dapodik* operator is Mr. Ahmad. After the budget plan is completed, it is reported by the *dapodik* operator. Budget users are all the unit leader (WKS 1, WKS 2, WKS 3, WKS 4, all department leader, library leader, and administrative leader)."

The BOS fund planning process involves all budget users. Previously, coordination meetings were held about activities funded by BOS and committee fund by the principal and the budget team along with the fund users. After that, the user submits the budget by analyzing the needs of each unit leader as a budget user. The budget details that have been compiled are then submitted to the budget team. The Budget team along with the principal processing and analyzing the data to determines the budget item that uses with the source of funds. In determining the source of funds that come from the BOS, the budget team paid attention to the 17 components

contained in the technical instructions of the use of BOS fund 2016.

The percentage of fund distribution into 17 components adjusted the

need. It's just that the allocation for the library is 20%. As deliver by

the budget team leader,

> "What is certain is the fund for the library is 20%, while the other are adjust the needs. Yesterday I joined the training in Solo. 20% of funds for the library is not only to buy the books, but also for its supporting components as well, for example for the room to be comfortable, because there are literacy programs, air conditioning, seating, carpets, and others that support the success of the library. So even more freedom to allocate it, if the Rp300,000,000 just to buy books is difficult."

Technical instructions on the use of BOS fund is the main

reference material consideration in the management of BOS fund.

What budget items are allowed to use BOS funds, what percentage,

and when it's spending time on several things that are considered

from the existing technical instruction. In addition, the consideration

is the effectiveness in making accountability. As presented by the

budget team leader,

> "Well, what the basic. Actually, tend to the effectiveness of making an accountability report. So to be more effective, an activity using BOS funds only in accordance with the budget item for a package all. For examples, the budget split into two funding sources, 20% of the BOS funds, 80% of the committee funds. Actually, it can, but inconvenience in accountability. Well then better rounded into one budget item. So more prioritize ease accountability, in addition to referring to BOS technical instructions."

Furthermore, the budget plan was approved by the education

office of Magelang City. In 2017, since all high schools and

equivalent school administrations are the responsibility of the

provincial government, the validation of the school budget is undertaken at BP2MK (Centre for Secondary Vocational Education) which is a representative of the provincial service. If the budget plan submitted gets input and some changes (revisions), then the school must correct it according to advice and input given. The revised budget plan is submitted to the education office again for signing.

During the implementation of BOS funds, the budget team leader who is also the chief executive of BOS SMK Negeri 2 Magelang, regularly control the expenditure of funds already budgeted. The existing financial system already computer-based make easier for him to control the achievement and the percentage of use. When a budget user is late in the use of the budget or accountability, he can immediately alert the user. The budgeted funds should be used and spent. The BOS treasurer recorded the activity of the outflow of funds. When the activity is over, the funds' users submit all administrative accountability to the BOS treasurer. At the end of each quarter, the BOS treasurer reports on the realization of the use of funds.

When making a budget, budget users typically avoid sources of funds from BOS. They prefer to use the resource from the committee. It is because of they are aware of the complexity of accountability, how strict the rules, and delay in the arrival of the BOS funds. Evidently, when the accountability of activities that use

BOS funds often have some administrative errors, such as a lack of transaction evidence and the delays in making accountability. However, the allocation of funds has been determined by the budget team in accordance with the needs and the effectiveness of its administration. In the implementation, a neat system also has been prepared. In addition to routine control by the chief executive of BOS funds, there is also a budget execution team for every budget user who uses the BOS budget. The BOS funds administration team has always been oriented to the technical instructions to assist budget users in accountability.

In general, the process of managing the BOS funds can be seen in Figure 3 below.
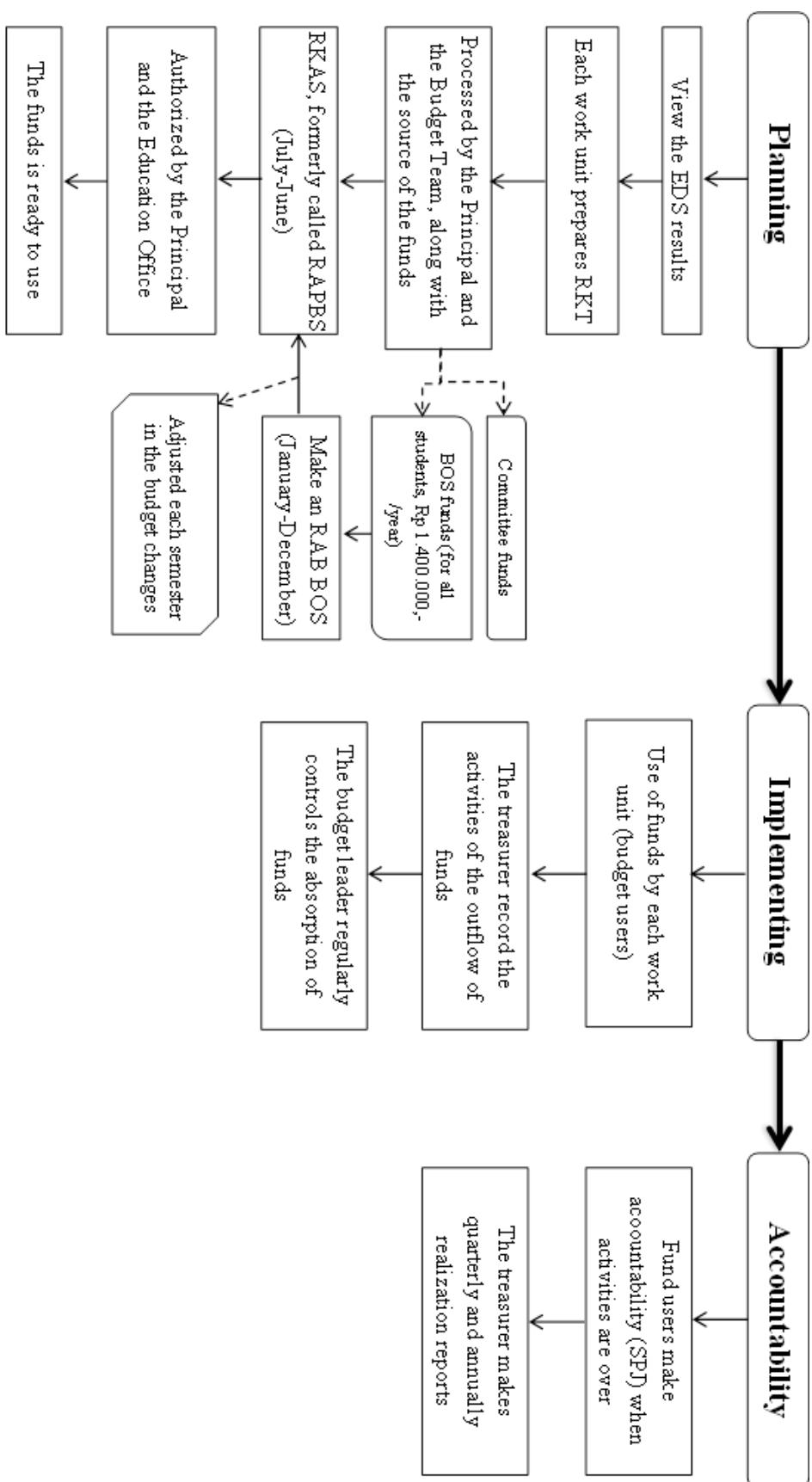
Figure 6. BOS Funds Management Flow

Planning

View the EDS results → Each work unit prepares RKT → Processed by the Principal and the Budget Team, along with the source of the funds → RKAS, formerly called RAPBS (July-June) → Authorized by the Principal and the Education Office → The funds is ready to use

Committee funds

BOS funds (for all students, Rp 1.400.000,-/year)

Make an RAB BOS (January-December)

Adjusted each semester in the budget changes

Implementing

Use of funds by each work unit (budget users) → The treasurer record the activities of the outflow of funds → The budget leader regularly controls the absorption of funds

Accountability

Fund users make accountability (SPJ) when activities are over → The treasurer makes quarterly and annually realization reports

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b. The Planning of BOS Funds in the First Semester

BOS funds received by SMK Negeri 2 Magelang in January-June 2016 has a total of 1,071 students planned for Rp749,700,000.00. The source of income is distributed into 16 budget items contained in the technical instructions. There is a budget item that is not budgeted. It is the costs of the security and safety insurance of education unit and disaster relief. The budget leader said that the budget is not prioritized because the school's position is outside the disaster-prone area.

Table 7. BOS Funds Usage Plan for The Period of January-June 2016

No	Component	Amount (Rp)
1	Procurement of textbooks/books supporting learning/reading books	75,000,000
2	Financing the management of educational units	65,000,000
3	Procurement of tool supplies of practical learning	25,000,000
4	Procurement of practical learning supplies	110,000,000
5	Resources and services subscription	90,000,000
6	Organizing learning evaluation	55,000,000
7	Organizing extracurricular/student's coaching and intracurricular activities	15,000,000
8	Maintenance and care of the facility/infrastructure of education unit	75,000,000
9	The activities of new students registration	15,000,000
10	Organizing the competence and vocational certification activities	120,000,000
11	Organizing the industrial working practices (*Prakerin*) /fieldwork practices (PKL) in domestic area and internships	15,000,000
12	Development of school references	12000,000
13	Improvement of learning process quality	20,000,000

No	Component	Amount (Rp)
14	Managing the ICT-based education unit services	5,200,000
15	Costs of the security and safety insurance of education unit and disaster relief	-
16	Purchasing the computer equipment for learning activities	52,000,000
17	Costs of preparation and reporting	500,000
	Total	749,700,000

Source: Primary Data

c. The Planning of BOS Funds in the Second Semester

The budget team of SMK Negeri 2 Magelang making a plan on the use of BOS funds for the period of July-December 2016. Based on the amount of data of second and third grade in the new academic year and new students in first grade with a total number of students 1,063, which will be received amounting to Rp744,100,000. However, the amount of BOS funds that can be used is Rp865,211,317 because there is a remaining BOS fund in the first semester is amount Rp121,111,317. The total funding plans for expenditure to be detailed in table 8.

Table 8. BOS Funds Usage Plan for The Period of July-December 2016

No	Component	Amount (Rp)
1	Procurement of textbooks/books supporting learning/reading books	125,000,000
2	Financing the management of educational units	65,000,000
3	Procurement of tool supplies of practical learning	56,300,000
4	Procurement of practical learning supplies	150,000,000
5	Resources and services subscription	126,311,317

No	Component	Amount (Rp)
6	Organizing learning evaluation	75,000,000
7	Organizing extracurricular/student's coaching and intracurricular activities	15,000,000
8	Maintenance and care of the facility/infrastructure of education unit	150,000,000
9	The activities of new students registration	-
10	Organizing the competence and vocational certification activities	-
11	Organizing the industrial working practices (*Prakerin*) /fieldwork practices (PKL) in domestic area and internships	20,000,000
12	Development of school references	100,000
13	Improvement of learning process quality	20,000,000
14	Managing the ICT-based education unit services	10,000,000
15	Costs of the security and safety insurance of education unit and disaster relief	-
16	Purchasing the computer equipment for learning activities	52,000,000
17	Costs of preparation and reporting	500,000
	Total	865,211,317

Source: Primary Data

d. The Realization of BOS Fund in First Quarter

BOS fund received in the quarter amounted to Rp374,850,000. Not all funds have been used in this period. In the report, it is written that the remaining funds in the first quarter was Rp44,840,589. This shows that the use of BOS funds amounts to Rp330,009,411 which has spread into 10 of the 17 components of the BOS fund budget. The details are used for the procurement of textbooks/books supporting learning/reading books is amount Rp54,845,000;

financing the management of educational units is amount Rp1,500,000; Procurement of practical learning supplies is amount Rp26,726,500; resources and services subscription is amount Rp42,529,011; organizing learning evaluation is amount Rp37,138,100; organizing extracurricular/student's coaching and intracurricular activities is amount Rp4,201,000; maintenance and care of the facility/infrastructure of education unit is amount Rp32,961,000; organizing the competence and vocational certification activities is amount Rp115,318,800; organizing the industrial working practices (*Prakerin*) /fieldwork practices (PKL) in domestic area and internships Rp7,260,000; and for development of school references is amount Rp7,530,000.

e. The Realization of BOS Fund in Second Quarter

Total funds that can be used in the second quarter amounts to Rp419,690,589 which consists of Rp374,850,000 from the receive of the second quarter and the remaining funds of the first quarter amounting to Rp44,840,589. The funds are distributed in 13 of the 17 budget items in the technical instructions of the use of BOS funds. The details are used to finance the management of the educational units is amount Rp35,202,800; procurement of tool supplies of practical learning is amount Rp15,870,000; procurement of practical learning supplies is amount Rp80,172,500; resources and services subscription is amount Rp39,543,272; organizing learning

evaluation is amount Rp8,175,000; organizing extracurricular/student's coaching and intracurricular activities is amount Rp4,500,000; maintenance and care of the facility/infrastructure of education unit is amounts Rp28,416,000; the activities of new students registration is amounted Rp12,140,000; organizing the competence and vocational certification activities is amounts Rp568,000; development of school references is amounts Rp2,225,000; improvement of learning process quality is amounted Rp15,985,000; managing the ICT-based education unit services is amounts Rp5,031,700; and Purchasing the computer equipment for learning activities is amounts Rp50,750,000. The remaining BOS funds up to the second quarter are Rp121,111,317.

f. The Realization of BOS Fund in Third Quarter

The third quarter, BOS fund receipt amounted to Rp349,650,000. The funds that can be used comes from the disbursement third quarter BOS funds and the remaining BOS funds in the previous quarter amounting to Rp495,961,317. Some of these funds can be distributed in 8 of 17 budget items of Rp229,997,088 and leave funds of Rp265,964,229. The distribution of funds is used for procurement of textbooks/books supporting learning/reading books is amounts Rp72,923,390; procurement of practical learning supplies is amounts Rp3,545,500; resources and services subscription is amounted Rp46,842,198; organizing learning

evaluation is amounts Rp32,933,000; organizing extracurricular/student's coaching and intracurricular activities is amounts Rp25,429,000; maintenance and care of the facility/infrastructure of education unit is amounts Rp4,205,000; organizing the industrial working practices (*Prakerin*) /fieldwork practices (PKL) in domestic area and internships is amounts Rp1,890,000; and improvement of learning process quality is amounted Rp42,229,000.

g. The Realization of BOS Fund in Fourth Quarter

The fourth quarter of 2016, BOS fund receipts amounting to Rp374,850,000. The usable BOS funds amounting to Rp615,614,229 came from this quarter's disbursement and the remaining in the previous quarter amounted to Rp265,964,229. The use of BOS funds in this quarter is for the procurement of textbooks/books supporting learning/reading books is amounts Rp87,076,610; procurement of tool supplies of practical learning is amounts Rp23,750,000; procurement of practical learning supplies is amounts Rp55,015,000; resources and services subscription is amounted Rp54,453,378; organizing learning evaluation is amounts Rp54,106,900; organizing extracurricular/student's coaching and intracurricular activities is amounts Rp32,678,000; maintenance and care of the facility/infrastructure of education unit is amounts Rp99,566,300; development of school references is amounted Rp6,290,000; and

improvement of learning process quality is amounted Rp7,826,700.

At the end of 2016, BOS funds still remain for Rp194,851,341. The

remaining funds can be used as an opening balance in the following

year. As delivered by the budget team, as follows.

> "The remaining funds in 2016 can be used for 2017, depending on government policy. Policy related to the remaining of BOS funds can be known when submitting RAPBS 2017 special BOS in January 2017."

h. The Effectiveness on the Use of BOS Funds

Based on the planning and realization data above, it can be

summarized in table 9 below along with the percentage of its

realization.

Table 9. Recapitulation of the Effectiveness of the Use of BOS Funds in 2016

No	Component	Planning		Realization				Amount of Planning	Amount of Realization	Realization Percentage
		1st Semester	2nd Semester	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter			
1	Procurement of textbooks/books supporting learning/reading books	75,000,000	125,000,000	54,845,000	-	72,923,390	87,076,610	200,000,000	214,845,000	107%
2	Financing the management of educational units	65,000,000	65,000,000	-	35,202,800	-	-	130,000,000	35,202,800	27%
3	Procurement of tool supplies of practical learning	25,000,000	56,300,000	1,500,000	15,870,000	-	23,750,000	81,300,000	41,120,000	51%
4	Procurement of practical learning supplies	110,000,000	150,000,000	26,726,500	80,172,500	3,545,500	55,015,000	260,000,000	165,459,500	64%
5	Resources and services subscription	90,000,000	126,311,317	42,529,011	39,543,272	46,842,198	54,453,378	216,311,317	183,367,859	85%
6	Organizing learning evaluation	55,000,000	75,000,000	37,138,100	8,175,000	32,933,000	54,106,900	130,000,000	132,353,000	102%
7	Organizing extracurricular/student's coaching and intracurricular activities	15,000,000	15,000,000	4,201,000	4,500,000	25,429,000	32,678,000	30,000,000	66,808,000	223%
8	Maintenance and	75,000,000	150,000,000	32,961,000	28,416,000	4,205,000	99,566,300	225,000,000	165,148,300	73%

No	Component	Planning		Realization				Amount of Planning	Amount of Realization	Realization Percentage
		1st Semester	2nd Semester	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter			
	care of the facility/infrastructure of education unit									
9	The activities of new students registration	15,000,000	-	-	12,140,000	-	-	15,000,000	12,140,000	81%
10	Organizing the vocational certification activities	120,000,000	-	115,318,800	568,000	-	-	120,000,000	115,886,800	97%
11	(*Prakerin*)/fieldwork practices (PKL) in domestic area and internships	15,000,000	20,000,000	7,260,000	-	1,890,000	-	35,000,000	9,150,000	26%
12	Development of school references	12,000,000	100,000	7,530,000	2,225,000	-	6,290,000	12,100,000	16,045,000	133%
13	Improvement of learning process quality	20,000,000	20,000,000	-	15,985,000	42,229,000	7,826,700	40,000,000	66,040,700	165%
14	Managing the ICT-based education unit services	5,200,000	10,000,000	-	5,031,700	-	-	15,200,000	5,031,700	33%

No	Component	Planning		Realization					Amount of Planning	Amount of Realization	Realization Percentage
		1st Semester	2nd Semester	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter				
15	Costs of the security and safety insurance of education unit and disaster relief	-	-	-	-	-	-		-	-	0%
16	Purchasing the computer equipment for learning activities	52,000,000	52,000,000	-	50,750,000	-	-		104,000,000	50,750,000	49%
17	Costs of preparation and reporting	500,000	500,000	-	-	-	-		1,000,000	-	0%
	Total	749,700,000	865,211,317	330,009,411	298,579,272	229,997,088	420,762,888		1,614,911,317	1,279,348,659	79%

*Sources of funds in the second semester plan is to get additional funds in the first semester of Rp121,111,317

Source: Primary Data

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Based on the table above, it can be seen that the use of BOS funds in 2016 as a whole amounted to Rp1,279,348,659, from the planning of Rp1,614,911.317. with the effectiveness of 79%. According to the criteria of the Ministry of national education (2009), it shows that the use of BOS funds in 2016 as a whole is very effective because the percentage exceeds 70%. The existence of indication of delay in disbursement of BOS funds caused the absorption of funds only about 79%.

Viewed from each component, there is one component that is not budgeted. It is the costs of the security and safety insurance of education unit and disaster relief. Based on interviews, the allocation of BOS funds is based on the needs. When there is one component is not required to obtain funds, then funds can be allocated to the other components. There is a budget component of Rp1,000,000 but not used. It is the costs of preparation and reporting. It shows that these costs are funded by other funding sources.

There are 6 components of financing that its realization less than 70%, which are:

1) Financing the management of educational units, with the planning Rp130,000,000 and realization of Rp35,202,800 then the percentage

of use 27%. This condition showing that the actual needs are not as much as has been budgeted.

2) Procurement of tool supplies of practical learning, with the planning of Rp81,300,000 and realization of Rp41,120,000 then the percentage of use 51%. This condition showing that the tools that are being assessed will be replaced with new ones can still be repaired, so the cost incurred is just a cost to repair.

3) Procurement of practical learning supplies, with the planning of Rp260,000,000 and realization of Rp165,459,500 then the percentage of use 64%. This condition showing that the actual needs are not as much as has been budgeted.

4) Organizing the industrial working practices (*Prakerin*) /fieldwork practices (PKL) in domestic area and internships, with the planning of Rp35,000,000 and realization of Rp9,150,000 then the percentage of use 26%. This condition showing that the costs that should be incurred by the school, backed up by school partners, such as companies or other agencies, as the budget leader says.

5) Managing the ICT-based education unit services, with the planning of Rp15,200,000 and realization of Rp5,031,700 then the percentage of use 33%. This condition showing that the lack of distribution of dapodik operator fee, as presented by *dapodik* operator.

6) Purchasing the computer equipment for learning activities, with the planning of Rp104,000,000 and realization of Rp50,750,000 then the percentage of use 49%. This condition showing that the need for replacement of computer equipment can still be overcome with repair it.

There are 5 components of financing that its realization exceeds the amount of planning, which are:

1) Procurement of textbooks/books supporting learning/reading books, with the planning of Rp200,000,000 and realization of Rp214,845,000 then the percentage of use 107%.

2) Organizing learning evaluation, with the planning of Rp130,000,000 and realization of Rp132,353,000 then the percentage of use of 102%.

3) Organizing extracurricular/student's coaching and intracurricular activities, with the planning of Rp30,000,000 and realization of Rp66,808,000 then the percentage of use 223%. This condition showing that the implementation of intra/extracurricular activities that exceed the budget.

4) Development of school references, with the planning of Rp12,100,000 and realization of Rp16,045,000 then the percentage of use 133%. This condition showing that there was an incidental

out-of-budget expenditure, for example attending coordination held by Kemendikbud.

5) Improvement of learning process quality, with the planning of Rp40,000,000 and realization of Rp66,040,700 then the percentage of use 165%. This condition showing that there are costs incurred outside the budget.

The other four components have the range of percentage use of 70%-100%. From the description, it can be seen that there is a cross-subsidy between components of the budget. When an expenditure has been budgeted, but it can not be realized for any reason, such as a shorter implementation time or other reasons, the funds can be used for other components as needed. The effectiveness of each component based on effectivenes criteria by *Departemen Pendidikan Nasional* is summarize in table 10 below.

Table 10. The Effectiveness of Each Financing Component of BOS
Funds 2016

Effectiveness Criteria	Financing Component
Very Effective (>70%)	1. Resources and services subscription 2. Maintenance and care of the facility/infrastructure of education unit 3. The activities of new students registration 4. Organizing the competence and vocational certification activities
Effective (70%)	-
Ineffective (<70%)	1. Financing the management of educational units 2. Procurement of tool supplies of practical learning 3. Procurement of practical learning supplies 4. Organizing the industrial working practices (*Prakerin*) /fieldwork practices (PKL) in domestic area and internships 5. Managing the ICT-based education unit services 6. Purchasing the computer equipment for learning activities 7. Costs of the security and safety insurance of education unit and disaster relief (not budgeted from the start) 8. Costs of preparation and reporting (budgeted but not used)
Exceed 100%	1. Procurement of textbooks/books supporting learning/reading books 2. Organizing learning evaluation 3. Organizing extracurricular/student's coaching and intracurricular activities 4. Development of school references 5. Improvement of learning process quality

Source : Primary Data with Modification

Based on the realization of the absorption allocation of funds, the largest percentage is used for the library components, which is about 17%. It is in accordance with the stated by the budget leader that the

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largest allocation of funds is for the library about 20%. For the other

components can adjust to the needs. The realization of the absorption of

fund allocation for other components can be seen in table 11 below.

Table 11. The Realization Percentage of the Allocation Absorption of
Funds for Each Component

No	Component	Realization	Realization Percentage
1	Procurement of textbooks/books supporting learning/reading books	214,845,000	16.8%
2	Financing the management of educational units	35,202,800	2.8%
3	Procurement of tool supplies of practical learning	41,120,000	3.2%
4	Procurement of practical learning supplies	165,459,500	12.9%
5	Resources and services subscription	183,367,859	14.3%
6	Organizing learning evaluation	132,353,000	10.3%
7	Organizing extracurricular/student's coaching and intracurricular activities	66,808,000	5.2%
8	Maintenance and care of the facility/infrastructure of education unit	165,148,300	12.9%
9	The activities of new students registration	12,140,000	0.9%
10	Organizing the competence and vocational certification activities	115,886,800	9.1%
11	Organizing the industrial working practices (*Prakerin*) /fieldwork practices (PKL) in domestic area and internships	9,150,000	0.7%
12	Development of school references	16,045,000	1.3%

No	Component	Realization	Realization Percentage
13	Improvement of learning process quality	66,040,700	5.2%
14	Managing the ICT-based education unit services	5,031,700	0.4%
15	Costs of the security and safety insurance of education unit and disaster relief	-	0%
16	Purchasing the computer equipment for learning activities	50,750,000	4%
17	Costs of preparation and reporting	-	0%
	Total	1,279,348,659	100%

Source : Primary Data with Modification

5. Strengths, Weaknesses, Opportunities, and Threats of BOS Funds

The BOS program started in July 2005 for elementary and junior high school level. It has a positive role the success of the 9-year compulsory education program. Therefore, the BOS program initially only to maintain the number of students but starting in 2009 it focused on increasing the quality of education. The consequence is the increasing number of students of SMP/Equal graduates who must be accommodated by SMA/SMK/Equal. On that basis, the government prepares the BOS program for SMA/SMK/Equal both public and private to achieve Universal Secondary Education (PMU) which is a continuing the 9-year compulsory education program.

SMK Negeri 2 Magelang is one of the vocational secondary school that get BOS funds since 2013. The BOS fund management regulations from

the government starting 2013 up to now is change and always shows an improvement both in terms of funding activities and administrative management. The changing of the regulation is accompanied by routine socialization from the government every year, both for the responsible and administrative management of BOS in school. As stated by the budget team leader of SMK Negeri 2 Magelang,

> "Yes, there is. It held routine 2 times a year. Beginning before being drawn up in June/July, and when the evaluation about September-January. The delegates are responsible (Principal) and I. If for the manager, there is a routine coordination that is 4 times in 1 year. After getting the socialization from the provincial government, they socialized to the budget users in the schools."

Despites the previous effort, there are still many obstacles faced in managing BOS funds such as the distribution of BOS funds from the central government and the accountability in each school, including SMK Negeri 2 Magelang.

The ongoing BOS funds for SMA/SMK/Equal for about 5 years, still need improvement and enhancement in terms of technical and policy provided either from the government or the school that managing BOS fund. In case of improvement and enhancement, some effort can be attempted by knowing the strengths, weaknesses, opportunities, and threats of the BOS funds.

a. The Strengths of BOS Funds

Based on the results of the interviews and analysis of the flow of BOS fund management, it can be described the strengths of the BOS fund, among others:

1) Help out the tuition fees paid by students. BOS funds are subsidized to the cost of student education, which costs for school operations are more or less fulfilled from BOS funds, such as education evaluation cost (semester exam), the cost of practice, and the needs for textbooks.

2) Guarantee the availability of funding source of activities. For the budget maker, they already have the certainty of the funds used to finance their work programs, so it is likely that many school work programs will be implemented.

3) Guarantee the availability of each student's book. The highest percentage of the allocation of funds is for library component. It is very sufficient to meet the needs of the book of students and teachers.

4) There is a clear BOS fund management team and their respective responsibilities. The principal as the responsible, the budget team as the BOS fund manager, the treasurer as the BOS administration holder, the *dapodik* operator as the database manager, and the users of the funds from each unit who always coordinate in the

management of the BOS funds. Also supported by the management team, especially the budget team who master the rules of use of BOS funds.

5) There is a control system that is used to monitor the use of BOS funds. The system is already computer-based, so the budget team can easily monitor it. Usually once a week they control the absorption of BOS funds. When not according to plan, the budget leader directly gives attention to the users of the budget in question.

6) There is a centralized school data system. The system contains a database of students, educators, and education personnel, as well as school building rehabilitation plans.

7) There is coordination between the school management team and fund users. Coordination is conducted before the preparation of budget activities by each fund users.

8) Producing students with specialize skills.. Vocational school gives priority to prepare the students entered the field of work as well as developing a professional attitude. SMK Negeri 2 Magelang has 4 departments, including accounting, office administration, marketing, and software engineering.

9) Facilitating programs to improve teachers' and students' competence. The allocation of BOS funds will pay more attention to the competence of students and teachers. For example, by providing

additional classroom skills to students and classroom action research (PTK) by lecturers or practitioners who are accustomed to doing PTK for teachers.

b. The Weaknesses of BOS Funds

In addition to the strengths above, there are also some weaknesses, including:

1) The dependence of the school with BOS funds. The existence of BOS funds gives a sense of dependence on the government in preparing school work program plans. With such dependence, it is feared the government should budget higher. While the source of government funds could be from foreign debt or higher tax collection to the public.

2) The reporting delay by fund users. The use of the fund, several times backward from the time of planning caused the delay of reporting by fund users. Based on information from the treasurer, this happens because the users of funds (teacher) have other priority tasks that cause that delay. Evidence transaction that submitted is also often incomplete.

3) Technical instructions are less communicative that cause a multi perception. The informations described in the technical instruction are still general. It can give rise to a difference of perception

between the managers and reviewers/supervisors. This could potentially give rise to fault finding during the inspection.

4) Differences in the period of BOS funds recording with the academic period. The BOS period follows the year that is January-December, while the academic period that is July-June. It can cause many adjustment and error records.

5) Lack of socialization by school BOS fund manager caused the fund users don't understand the whole of technical instruction. They only know the things that are directly related to their interests.

6) Accountability of BOS funds is complicated. The time and kinds of the document in accountability are very detailed in the technical instructions, so there is nothing to be missed. This is what sometimes makes budget users are reluctant to use the source of funds from BOS.

7) Low level of understanding of BOS treasurer in following the development of the technical instructions. Technical instructions that have changed annually must be balanced with a competent BOS fund manager, so it's easy to understand the changes. Therefore, it is necessary to rejuvenate or enhance the existing human resource capability.

c. The Opportunities of BOS Funds

The opportunities of BOS funds are:

1) Supporting the school work programs. The existence of BOS funds, providing certainty of funding source of school work program that have been prepared so that it is likely to succeed.

2) Government policy on the development of variations in the use of BOS funds in the technical instructions. Directed technical instructions are still narrow, the future will increase the variety of financing. For example, in 2017 it appears that BOS funds point could be used to finance people who are experts in their field as well as for paying GTT. In the future, BOS funds are also expected to pay more attention to the development of student achievement and improvement of human resource competence.

3) Improve the existence and achievements of the school. It can be realized through a development program from learning facilities, learning assessment, student competence, library book collection and other things. So that will be many achievements gained.

4) There are prospective students who will continue to SMK. The increasing existence of schools for a variety of achievements and facilities will greatly help school in attracting prospective students.

5) Increase in the amount of BOS funds which is given annually. BOS funds amounting to Rp1,400,000.00/student per year in 2016 can increase in the number that can cover all students' needs in school.

6) There is coordination, dissemination, and training regularly from the government. Training and socialization are held for BOS management at the beginning and evaluation at the end of the period. There is also training for BOS treasurer about technical reporting and socialization of BOS usage next year. *Dapodik* operator also got the socialization from the government about the features that exist in the system.

7) There is a regular supervision from the government. Government supervises once a year to control the use of BOS funds in each education unit.

8) The development of IT especially education that can streamline school activities. For example, an e-book that replaces conventional books. Because most students come to the library to use internet access, not to borrow books. BOS funds can meet those needs.

9) There are companies that need vocational graduates. Some companies require their employees to be SMK graduates. It becomes a great opportunity for SMK graduates, especially graduates of SMK Negeri 2 Magelang.

10) There are companies that are willing to accept students practice. Field practice/industry practice is the hallmark of SMK programs. The number of medium and large industries in the Magelang and surrounding areas has become an option to place students who will conduct the practice.

11) There are academic and non-academic competitions at both regional and national levels. Governmental, educational, and industrial institutions often hold both regional and national levels. The competitions held include academic and non-academic competitions.

d. The Threats of BOS Funds

In addition to the opportunities, there are also threats that may be faced, including:

1) The delay in the distribution of BOS the funds. The delay of the fund is the main of obstacle that should be evaluated and corrected. The late disbursement of funds, resulting in maximum use and limited time in the responsibility. It may cause some planned activities could not be implemented.

2) The technical instructions are less flexible. All budget items should follow the existing rules, cannot self-design thus gave rise to an attitude of prudence. The administration of the recording of the use of BOS funds is contained in the technical instructions, including

the recognition of library books that have been purchased. In the rules, recognition of the purchase of books in the library is as state assets so that the book cannot be given to students, whereas every year there is a budget for the purchase of books. As a result, many books are piled up in the library.

3) Government policy to abolish BOS funds. This became a threat when the policy of BOS funds was stopped by the government due to various considerations.

4) Sanctions from the government when management does not fit the rules. The existence of rules that must be obeyed by the school, also causing intense sanctions if there is a mistake made.

5) There is a misappropriation of BOS funds that may occur at every level. A tiered BOS fund manager that are central, province, district, and school provides many loopholes for the parties concerned.

6) Competition with similar schools. Similar public and private schools will be a challenge for schools to improve the quality, as BOS funds are allocated for all school status (public and private).

Based on the description above, it can be seen in the outline of the strengths, weaknesses, opportunities, and threats of BOS funds in table 12 below.

Table 12. SWOT Description of BOS Funds

Strengths	Weaknesses
1. Help out the tuition fees paid by students. 2. Guarantee the availability of funding source of activities. 3. Guarantee the availability of each student's book. 4. There is a clear BOS fund management team and their respective responsibilities. 5. There is a control system that is used to monitor the use of BOS funds. 6. There is a centralized school data system. 7. There is coordination between the school management team and fund users. 8. Producing students with specialize skills. 9. Facilitating programs to improve teachers' and students' competence.	1. The dependence of the school with BOS funds. 2. The reporting delay by fund users. 3. Technical instructions are less communicative that cause a multi perception. 4. Differences in the period of BOS funds recording with the academic period. 5. Lack of socialization by school BOS fund manager caused the fund users don't understand the whole of technical instruction. 6. Accountability of BOS funds is complicated. 7. Low level of understanding of BOS treasurer in following the development of the technical instructions.
Opportunities	Treaths
1. Supporting the school work programs. 2. Government policy on the development of variations in the use of BOS funds in the technical instructions. 3. Improve the existence and achievements of the school. 4. There are prospective students who will continue to SMK. 5. Increase in the amount of BOS funds which is given annually. 6. There is coordination, dissemination, and training	1. The delay in the distribution of BOS funds. 2. The technical instructions are less flexible. 3. Government policy to abolish BOS funds. 4. Sanctions from the government when management does not fit the rules. 5. There is a misappropriation of BOS funds that may occur at every level. 6. Competition with similar schools.

regularly from the government. 7. There is a regular supervision from the government. 8. The development of IT especially education that can streamline school activities. 9. There are companies that need vocational graduates. 10. There are companies that are willing to accept students practice. 11. There are academic and non-academic competitions at both regional and national levels.	

C. Discussion

1. The Effectiveness of the Use of BOS Funds in 2016

Based on the data in table 9, it can be seen that the use of BOS funds in 2016 as a whole amounted to Rp1,279,348,659 from the planning of Rp1,614,911,317 with the effectiveness of 79%. It shows that the use of BOS funds in 2016 as a whole is very effective.The existence of indication of delay in disbursement of BOS funds caused the absorption of funds only about 79%.

The delay in the distribution of BOS funds became the main obstacle in the use of BOS funds faced with periodic monthly accountability responsibilities. For the delay, usually the school uses the committee funds to cover the expenditure. The delays may also cause some planned activities

to be eliminated. This happens because it is not possible to pursue those activities while the limited time of accountability. The delay in the distribution of funds which minimised can increase the percentage of the use of funds.

The government has a very important role in the delay of funds. On the technical instructions of BOS funds explained about the distribution of BOS funds are as follows:

> "The BOS funds of SMK are distributed from the State General Treasury Account (RKUN) into the Regional General Treasury Account (RKUD) quarterly (three months) with the following conditions:
> 1. The first quarter (January-March) will be conducted at least in the third week of January;
> 2. The second quarter (April-June) will be conducted at least 7 (seven) working days in the beginning of April;
> 3. The third quarter (July-September) will be conducted at least 7 (seven) working days in the beginning of July;
> 4. The fourth quarter (October-December) will be conducted at least 7 (seven) working days in the beginning of October.
> The BOS funds of SMK for geographically very difficult areas (remote areas) are distributed from RKUN to RKUD per semester (6 months) with the following conditions:
> 1. The first semester (January-July) will be conducted at least in the third week of January;
> 2. The second semester (July-December) will be conducted at least 7 (seven) working days in the beginning of July."

SMK Negeri 2 Magelang is a school located in the city center. It means that the disbursement of BOS funds includes the three monthly. So far, the distribution of BOS funds in SMK Negeri 2 Magelang conducted every three months, but distribution exceed 7 working days in the first month in each quarter, even can retreat until the next month. The government

should look into the cause of the delay in order to bring about improvements of the distribution system as well as changes in written technical instructions if necessary.

Human resource managers and users of BOS funds in school was also greatly affect towards the realization of the use of BOS funds. The reason, starting from the planning up to the accountability all parties involved in it. However, a thorough understanding of BOS fund rules limited to the principle and budget team. The level of understanding of the treasurer towards technical instructions that changes annually is also still low. This can be attempted by replacing treasurer's personnel, with due attention to the factors of age, skills, and education background, as well as regular education comprehensively for the parties involved in the management of BOS funds.

2. The SWOT of BOS Funds

BOS fund management that has been implemented for approximately 5 years, especially in SMK Negeri 2 Magelang, has some strengths, weaknesses, opportunities, and threats. Based on SWOT data in table 11, can be analyzed strategies that can be used both internal and external strategies. The existence of the strengths can be used to take advantage of opportunities (S-O strategy) and avoid the existing threats (W-O strategy). While the weaknesses can be eliminated/minimized by taking advantage of existing opportunities (S-T strategy). By minimizing the weaknesses are also able to

avoid the existing threat (W-T strategy). The strategies will be presented in

the following table 13.

Table 13. SWOT Analysis and Strategy of BOS Fund

		Internal	
		Strengths	Weaknesses
Eksternal	Opportunities	**S-O Strategy**	**W-O Strategy**
		Use the strengths to take advantage of existing opportunities by: 1. Intensify softskills training for students. 2. Conduct training to increase teachers' abilities. 3. Optimizing school activities to support achievement. 4. Increase cooperation with DU/DI and other agencies. 5. Utilization of technology for learning process, evaluation, and self-improvement. 6. Increase student participation in various competitions. 7. Maximize the absorption of BOS funds allocation. 8. Increase the role of BKK to facilitate graduates' career.	Eliminate weaknesses and take advantage of opportunities by: 1. Optimization of regular socialization and training from management BOS of school to users regarding the use of BOS funds. 2. Utilization of competent human resources in the school management. 3. Upgrade the capacity of human resource in terms of the management of the education financing. 4. Obtain more industrial partners for higher educational funding.
	Threats	**S-T Strategy**	**W-T Strategy**
		Use the strengths to avoid the threats by: 1. Control the use of BOS funds regularly. 2. Increase the variation in the use of BOS funds to increase the school's existence. 3. Improve communications with central and local governments related to the management of BOS funds.	Minimize weaknesses to avoid threats by: 1. Increase the capacity of BOS fund manager. 2. Increase control on the use of BOS funds in school to prevent fraud.

D. Limitations of Study

The limitations of this study are:

1. This research only examines the effectiveness of Centre BOS funds, while BOS funds received by school consist of Center BOS funds and Local BOS funds (BOS *Kota*).

2. The effectiveness assessment is limited to the planning and implementation of the 17 components of the use of BOS funds 2016.

3. The subject of this research is only limited to one school that is SMK Negeri 2 Magelang.

4. Respondents are limited to internal parties, while for external parties only performed on one of the members of the Committee who doubles as the leader of an expertise competence at SMK Negeri 2 Magelang.

5. Schools only provide financial data on the use of BOS funds in general, not specifically about the details of the budget and the use of each component.

CHAPTER V
CONCLUSION AND SUGGESTION

A. Conclusion

Based on the results of research and the discussion that has been described previously, the conclusion is as follows:

1. The effectiveness of the use of BOS funds in 2016 as a whole is implemented very effectively with the percentage of 79%. There is 1 component that is not budgeted, 1 component is budgeted but not used, 6 components with a percentage of realization under 70%, 4 components of budget realization between 70%-100%, and 5 components with the realization above 100%. The use of each component of BOS funds is cross-subsidized based on needs.

2. The strengths of BOS funds, among others: help out the tuition fees paid by students; guarantee the availability of funding source of activities; guarantee the availability of each student's book; there is a clear BOS fund management team and their respective responsibilities; there is a control system that is used to monitor the use of BOS funds; there is a centralized school data system; there is coordination between the school management team and fund users; producing students with specialize skills; and facilitating programs to improve teachers' and students' competence.

3. The weaknesses of BOS funds, among others: the dependence of the school with BOS funds; the reporting delay by fund users; technical instructions are less communicative that cause a multi perception; differences in the period of

BOS funds recording with the academic period; lack of socialization by school BOS fund manager caused the fund users don't understand the whole of technical instruction; accountability of BOS funds is complicated; and low level of understanding of BOS treasurer in following the development of the technical instructions.

4. The opportunities of BOS funds, among others: supporting the school work programs; government policy on the development of variations in the use of BOS funds in the technical instructions; improve the existence and achievements of the school; there are prospective students who will continue to SMK; increase in the amount of BOS funds which is given annually; improve the competence of teachers and students; there is coordination, dissemination, and training regularly from the government; there is a regular supervision from the government; the development of IT especially education that can streamline school activities; there are companies that need vocational graduates; there are companies that are willing to accept students practice; and there are academic and non-academic competitions at both regional and national levels.

5. The threats of BOS funds, among others: the delay in the distribution of BOS the funds; the technical instructions are less flexible; government policy to abolish BOS funds; sanctions from the government when management does not fit the rules; there is a misappropriation of BOS funds that may occur at every level; dan competition with similar schools.

6. The S-O strategy is conducted by using BOS funds to improve the competence of students and teachers and thus enchanging school's existence and achievement.

7. The W-O strategy is administering training and capacity building of human resource managers.

8. The S-T strategy is improving the internal control and communication with government related to BOS fund management.

9. The W-T strategy is conducted by increasing the supervision on the management of BOS funds.

B. **Suggestion**

Based on the conclusion above, in an effort to improve the management of BOS funds are submitted suggestions as follows:

1. For Central Government (Directorate of Mentoring of SMK, Directorate of Secondary Education)

   a. Create a simpler reporting and administrative format that makes it easier to manage BOS funds.

   b. Evaluate the distribution of BOS funds to schools on a regular basis, to quickly find a solution to the delay in BOS funds to schools.

   c. Update the technical instructions in accordance with needs and more flexible usage. It is hoped that the variation and policy on the use of BOS funds can adjust to the needs, such as policies about library book ownership by students, and the addition of the components of the use of

funds to improve student achievement and welfare of educational personnel.

d. Conduct regular training and technical assistance for BOS managers, so that they are able to perform their duties in accordance with the technical instructions properly, considering the regulation on the use of BOS funds that are changed annually.

2. For School

a. Socialize the use of BOS funds comprehensively to the users of fund and parents.

b. Improve BOS funds planning through need analysis and appropriate school programs.

3. Next researcher may involve the district education office and parents as respondents to obtain a more comprehensive perspective of stakeholders.

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APPENDICES

Appendix 1. Research Instrumet

1a. Interview Instrument

<div align="center">

Principal

</div>

Name   **:**

Time   **:**

Place   **:**

Result   **:**

A. Planning of BOS Funds
1. How is the planning process of BOS funds at SMK Negeri 2 Magelang?
2. How is the relation between the planning of BOS funds and RKAS & RAB?
3. What is the planning of BOS funds noticed the 17 criteria in the technical instruction of BOS fund 2016?
4. How is the distribution of BOS funds in the 17 existing criteria?
5. How is the percentage of BOS funds distribution based on the 17 existing criteria?
6. What is the planning of BOS funds at SMK Negeri 2 Magelang allocated to 17 existing criteria? If doesn't do, what is the reason?
7. What are the obstacles in the planning of BOS funds?
8. Who are the parties which involved in the planning of BOS funds?
9. How is your involvement in the planning of BOS funds?
10. According to your observation, what are the strengths, weaknesses, opportunities, and threats for the planning of BOS funds viewed from various aspects?

B. Implementation of BOS Funds
1. How is the implementation process of planned BOS funds)
2. What are the obstacles in the implementation of BOS funds?
3. How is the achievement of implementation of BOS funds toward it's planning?
4. What is your role in implementation of BOS funds?
5. Who are the parties which involved on each criteria of the use of BOS funds? And how are their rules?
6. According to your observation, what are the strengths, weaknesses, opportunities, and threats for the management of BOS funds viewed from various aspects?

BOS Treasurer

Name   :

Time   :

Place   :

Result   :

A. Planning of BOS Funds
    1. How is the planning process of BOS funds at SMK Negeri 2 Magelang?
    2. How is the relation between the planning of BOS funds and RKAS & RAB?
    3. What is the planning of BOS funds noticed the 17 criteria in the technical instruction of BOS fund 2016?
    4. How is the distribution of BOS funds in the 17 existing criteria?
    5. How is the percentage of BOS funds distribution based on the 17 existing criteria?
    6. What is the planning of BOS funds at SMK Negeri 2 Magelang allocated to 17 existing criteria? If doesn't do, what is the reason?
    7. What are the obstacles in the planning of BOS funds?
    8. Who are the parties which involved in the planning of BOS funds?
    9.   How is your involvement in the planning of BOS funds?
    10. According to your observation, what is the strengths, weaknesses, opportunities, and threats for the planning of BOS funds viewed from various aspects?
    11. How many students are planned that will receive BOS funds for financing of education?

B. Implementation of BOS Funds
    1. How is the implementation process of planned BOS funds?
    2. What are the obstacles in the implementation of BOS funds?
    3. How is the achievement of implementation of BOS funds toward its planning?
    4. What is your role in implementation of BOS funds?
    5. Who are the parties which involved on each criteria of the use of BOS funds? And how are their rules?
    6. According to your observation, what is the strengths, weaknesses, opportunities, and threats for the management of BOS funds viewed from various aspects?
    7. How many students in realization that receive the BOS funds for financing of education?

The Budget Team Leader of BOS

Name   :

Time   :

Place   :

Result   :

A. Planning of BOS Funds
1. How is the planning process of BOS funds at SMK Negeri 2 Magelang?
2. How is the relation between the planning of BOS funds and RKAS & RAB?
3. What is the planning of BOS funds noticed the 17 criteria in the technical instruction of BOS fund 2016?
4. How is the distribution of BOS funds in the 17 existing criteria?
5. How is the percentage of BOS funds distribution based on the 17 existing criteria?
6. What is the planning of BOS funds at SMK Negeri 2 Magelang allocated to 17 existing criteria? If doesn't do, what is the reason?
7. What is the consideration which is used to make a policy of BOS funds?
8. What are the obstacles in the planning of BOS funds?
9. Who are the parties which involved in the planning of BOS funds?
10. How is your involvement in the planning of BOS funds?
11. According to your observation, what is the strengths, weaknesses, opportunities, and threats for the planning of BOS funds viewed from various aspects?
12. How many students are planned that will receive BOS funds for financing of education?

B. Implementation of BOS Funds
1. What is your role in implementation of BOS funds?
2. Who is the parties which involved on each criteria of the use of BOS funds? And how are their rules?
3. According to your observation, what is the strengths, weaknesses, opportunities, and threats for the management of BOS funds viewed from various aspects?

Related Parties

Name   **:**

Time   **:**

Place   **:**

Result   **:**

A. Planning of BOS Funds
1. What is your understanding of BOS funds 2016?
2. How is the planning process of BOS funds at SMK Negeri 2 Magelang?
3. How is the relation between the planning of BOS funds and RKAS & RAB?
4. What is the planning of BOS funds noticed the 17 criteria in the technical instruction of BOS fund 2016?
5. How is the distribution of BOS funds in the 17 existing criteria?
6. How is the percentage of BOS funds distribution based on the 17 existing criteria?
7. What is the planning of BOS funds at SMK Negeri 2 Magelang allocated to 17 existing criteria? If doesn't do, what is the reason?
8. What are the obstacles in the planning of BOS funds?
9. Who are the parties which involved in the planning of BOS funds?
10. How is your involvement in the planning of BOS funds?
11. According to your observation, what is the strengths, weaknesses, opportunities, and threats for the planning of BOS funds viewed from various aspects?

B. Implementation of BOS Funds
1. How is the implementation process of planned BOS funds?
2. What are the obstacles in the implementation of BOS funds?
3. How is the achievement of implementation of BOS funds toward it's planning?
4. What is your role in implementation of BOS funds?
5. Who are the parties which involved on each criteria of the use of BOS funds? And how are their rules?
6. According to your observation, what is the strengths, weaknesses, opportunities, and threats for the management of BOS funds viewed from various aspects?

1b. Documentation Guidelines

Pedoman Dokumentasi

Nama Sekolah   :

Alamat Sekolah   :

No	Dokumentasi	Ketersediaan		Keterangan
		Ada	Tidak Ada	
1.	Profil Sekolah			
2.	Data Siswa Penerima BOS			
3.	Data Pengelola Dana BOS			
4.	Dokumen RKAS			
5.	Dokumen RAB BOS			
6.	Dokumen Realisasi Per Triwulan			

Appendix 2. Result of Documentation

Hasil Dokumentasi

Nama Sekolah   : SMK Negeri 2 Magelang

Alamat Sekolah   : Jalan Ahmad Yani No. 135A, Magelang Utara, Kota Magelang

No	Dokumentasi	Ketersediaan		Keterangan
		Ada	Tidak Ada	
1.	Profil Sekolah	√		
2.	Data Siswa Penerima BOS	√		
3.	Data Pengelola Dana BOS	√		
4.	Dokumen RKAS	√		
5.	Dokumen RAB BOS	√		
6.	Dokumen Realisasi Per Triwulan	√		

Appendix 3. Result of Interview

3a. Pengkodingan

PENGKODINGAN

No	Kode	Keterangan	Penjelasan
1	RCN	Perencanaan	Proses perencanaan/penganggaran Dana BOS 2016
2	PHKTLB	Pihak yang terlibat	Para pihak yang terlibat terhadap pengelolaan dana BOS 2016
3	PRN	Peran	Peran pihak yang terlibat terhadap pengelolaan dana BOS 2016
4	KTLB	Keterlibatan	Keterlibatan pihak yang terlibat terhadap pengelolaan dana BOS 2016
5	PTB	Pertimbangan	Pertimbangan yang digunakan untuk mengeluarkan kebijakan pengalokasian dana BOS 2016
6	HBT	Hambatan	Hambatan yang dihadapi dalam pengelolaan dana BOS 2016
7	HRP	Harapan	Harapan yang diinginkan untuk dana BOS selanjutnya
8	S	*Strength* (Kekuatan)	Kekuatan adanya dana BOS
9	W	*Weakness* (Kelemahan)	Kelemahan adanya dana BOS
10	O	*Opportunity* (Peluang)	Peluang adanya dana BOS
11	T	*Treath* (Ancaman)	Ancaman adanya dana BOS

3b. TRANSKIP WAWANCARA

KEPALA SEKOLAH

Nama   : **Drs. Supriyatno, M.Pd.**

Waktu wawancara : **20 Juli 2017 pukul 11.40 WIB**

Tempat wawancara : **SMK Negeri 2 Magelang**

Hasil   :

Peneliti   : Bagaimana peran Anda dalam pengelolaan dana BOS?

Narasumber   : Sebagai Penanggung Jawab Dana BOS SMK Negeri 2 Magelang[ER1].

Peneliti   : Bagaimana keterlibatan Anda dalam pengelolaan Dana BOS baik perencanaan maupun pelaksanaan?

Narasumber   : Penggunaan Dana BOS harus ada petunjuk teknis yang berlaku, disitu terdapat batasan-batasan. Kemudian dari itu, pengelolaan dana BOS tahun 2016 belum menggunakan aplikasi dari provinsi melainkan dari pemerintah kota Magelang namun rambu-rambunya dari pusat, ada 17 item atau berapa itu saya lupa. Contoh ketika membeli laptop tidak boleh lebih dari satu, komputer tidak boleh lebih dari dua, LCD tidak boleh lebih dari dua. Pokoknya disitu ada. Nah yang tahun 2017 itu sama provinsi sudah dimasukkan ke *template*, kita tinggal memasukkan datanya. Terus di provinsi BOS dibagi menjadi 4 tahap, yaitu triwulan I sampai IV. Triwulan I kita bikin dulu RKAS nya, kemudian dana baru turun. Dibelanjakan habis, kemudian mengajukan yang triwulan II, nanti dana turun lagi, kemudian seterusnya sampai triwulan IV.

Peneliti   : Pengajuan setiap triwulanan ya pak?

Narasumber   : Iya setiap triwulanan mbak.

Peneliti   : Bagaimana alur koordinasi mulai dari perencanaan Dana BOS?

Narasumber : Perencanaan biasanya asalnya dari EDS (Evaluasi Diri Sekolah). EDS tersebut memotret diri sendiri yang mengacu pada 8 standar pendidikan yaitu standard proses, standard isi, dan lain-lain. Kemudian kita menilai pada aplikasinya. Kalau sudah memenuhi tidak perlu rekomendasi, atau mungkin berupa saran dan penguatan. Hasil EDS tersebut menjadi program sekolah, Rencana Kerja Tahunan (RKT). Dari RKT disosialisasikan lagi ke bapak ibu guru dan komite sekolah didampingi dengan biaya. Tapi tidak semua rekomendasi didampingi oleh biaya karena biaya belum tentu memenuhi semua rekomendasi yang ada. Nah disitulah ada skala prioritas. RKT=RKAS (yang ada uangnya). RKT berasal dari semua guru.[ER2]

Peneliti : Bagaimana keterlibatan Anda dalam pelaksanaan dana BOS?

Narasumber : Ya yang jelas saya mengkoordinasikan[ER3]. Ada rapat manajemen, semua RKT dikumpulkan, dibagi 8 standar yang ada (standar isi, proses, dan lain-lain). Kemudian dirangkum. Setelah itu baru disosialisasikan. Jadi saya sebatas koordinasi, verifikasi juga ya. Kadang-kadang juga menyampaikan usulan-usulan penguatan.[ER4] Contoh karakter. Di kurikulun 2013 kan karakter harus dikuatkan, misalnya melatih tanggungjawab seperti apa eksekusinya. Kan tidak jelas seperti apa eksekusinya. Buktinya apa. Nah misal ada tugas, kalau tidak mengerjakan seperti apa. Begitu contohnya. Hal tersebut masih perlu monitoring, atau supervisi lah istilahnya. Monitoring untuk masing-masing guru yang saya bikin sendiri aplikasinya, nanti guru tinggal mengisi, dan saya konfirmasi ke siswa. Saya juga punya angket kepada siswa. Jadi ketika guru menuntut kejujuran kepada siswa ya guru sendiri harus jujur.

Peneliti : Siapa saja pihak yang terkait dengan pengelolaan Dana BOS di SMK Negeri 2 Magelang?

Narasumber : Ada yang namanya ketua/koordinator anggaran (Pak Kunto) istilah disini banggar (bagian anggaran). Beliau yang banyak mendata seberapa jauh penggunaan dana tersebut atas keterserapannya. Kalau ada beberapa yang tidak terserap, nanti guru dipanggil untuk ditindaklanjuti. Dibawah bagian anggaran terdapat tim terdiri atas 2 orang, bagian pengetikan dan RKAS BOS. Kemudian ada satu lagi, bendahara sekolah yang pegang uang. Ada yang pegang catatan sekaligus memantau kemudian yang pegang uang sendiri.[ER5]

Peneliti : Apakah ketua anggaran juga bisa disebut ketua pelaksana dana BOS?

Narasumber : Ya bisa juga lah. Yang penting tupoksinya itu mbak. Dia namanya apa yang penting jelas, misal anggaran kan jelas uangnya berapa dialokasikan sesuai dengan *template*-nya, setelah dipasang-pasangkan kemudian dilaksanakan. Kemudian ketika dilaksanakan mungkin ada guru yang lupa, maka perlu ada monitoring. Kalau yang belum, diingatkan untuk diaplikasikan. Beli apa beli apa dan sebagainya hingga pertanggungan jawab dan seterusnya. Terus bendahara, banggar itu harus tahu. Jadi kita itu harus membeli barang harus sesuai dengan prosedur, tidak boleh kita beli barang *sak-sak'e* tanpa NPWP nanti pajaknya itu susah dipertanggungjawabkan.

Peneliti : Apakah pengelolaan Dana BOS 2016 di SMK Negeri 2 Magelang mengacu pada 17 mata anggaran yang tertera pada juknis?

Narasumber : Iya

Peneliti : Pertimbangan apa saja yang digunakan dalam pengambilan keputusan dalam memenuhi 17 komponen yang ada?

Narasumber : Yang jelas 17 komponen itu terpenuhi semua. Karena diluar itu kan ada yang tidak bisa dianggarkan oleh BOS.[ER6] Contoh, ada lomba mapel, betul bapak ibu guru sudah dapat gaji, dapat

sertiikasi, tapi kalau lomba mapel yang mereka ampu mendapat juara kan perlu dikasih *reward*. Nah di dalam dana BOS kan tidak ada. Jadi itu kebutuhan minimum, kalau bisa ya dikembangkan lagi, makanya BOS itu kan dulunya hanya 15 komponen, terus berubah menjadi 17 komponen. Sekarang (2017) berubah lagi, bisa untuk membayar GTT tapi ada aturannya itu, tidak sembarang menggunakan.

Peneliti : Apa alasan ada salah satu komponen (biaya asuransi keamanan dan keselamatan satuan pendidikan serta penanggulangan bencana) yang tidak dianggarkan?

Narasumber : Di kita itu sudah ada asuransi di siswa, kita titipkan di koperasi siswa. Jadi kita tidak menggunakan itu sehingga bisa digunakan untuk yang lain. Jadi 17 itu kan tidak harus semuanya. Karena sudah diatasi sejak dulu jadi tidak perlu lagi.

Peneliti : Apa saja hambatan yang dihadapi?

Narasumber : Kalau dalam pengelolaan tidak masalah. Kalo hambatannya itu kadang-kadang sudah dianggarkan tapi bapak ibu guru tidak tepat waktu mengambilnya, sehingga administrasinya sering molor. Jadi konsistensi lah istilahnya, kedisiplinan penggunaan anggaran kan seperti itu. Itu harus segera diingatkan. Kalau dari segi ketercukupan ya kurang karena 1 siswa hanya 1.400.000 per tahun. Sebenarnya dengan dana itu ya cukup, tapi hanya kebutuhan sekolah saja. Sekolah masuk, pelajaran, pulang. Jadi tidak ada ekstra, komputer rusak juga tidak diperbaiki, tidak ada *study* banding, tidak ada *study* lapangan.[ER7]

Peneliti : Menurut pengamatan Anda, apakah *Strenght* (Kekuatan), *Weakness* (Kelemehan), *Opportunity* (Peluang), dan *Treath* (Ancaman) dalam pengelolaan dana BOS dilihat dari berbagai aspek?

Narasumber : SWOT biasanya ada manrev (*management review*), mereview semua yang ada disekolah, misalnya kita LKS tidak juara, itu apa

penyebabnya, terus kira-kira peluangnya apa biasanya dilakukan di manrev. Nah hasil itu nanti dituangkan kedalam EDS terus nanti menjadi solusi di program kerja. Kalau tidak dimasukkan di program kerja nanti hanya diangan-angan dan di RAPBS tidak muncul, tidak teratasi. Misalnya mau mengundang guru tamu, kalau tidak dituangkan ya tidak dimasukkan di RAPBS. Kalau kekuatannya jelas, membantu meringankan biaya anak-anak. Sebagian dana operasional sekolah ditopang oleh BOS.[ER8] Kalau kelemahannya ya kurang uangnya, hehe. Atau konsistensi penggunaan anggaran kurang baik sehingga terhambatnya administrasi.[ER9] Peluang banyak, contoh sekarang (2017) muncul poin dana BOS itu bisa digunakan untuk membiayai orang yang ahli dibidangnya. Contoh ahli bikin web dan mengelolanya. Jadi peluanganya semakin tahun itu penggunaannya semakin ada kemudahan. Dulu tidak boleh bayar GTT sekarang boleh. Semakin kesini variasi penggunaan dana semakin banyak.[ER10] Ancamannya kalau BOS tidak turun berarti dana partisipasi masyarakat jadi besar.[ER11]

Peneliti   : Bagaimana perlakuan untuk sisa anggaran?

Narasumber   : Sisa kalau sekolah negeri itu dikembalikan, namun kalau sekolah swasta itu sepertinya tidak dikembalikan. Contohnya triwulan I turun Rp 350.000,- kalau tidak habis ya itu dikembalikan di akhir tahun. Eh saya lupa, kita belum pernah mengembalikan, pernah mengembalikan ketika kelebihan jumlah siswa.

Peneliti   : Saya rasa sekian pak. Terimakasih atas banyak informasi yang diberikan.

Narasumber   : Sama-sama.

KETUA TIM ANGGARAN

Nama   **: Drs. Kunto Wicaksono, M.Pd**

Waktu wawancara   **: 19 Juli 2017 pukul 10.00 WIB**

Tempat wawancara **: SMK Negeri 2 Magelang**

Hasil   **:**

Peneliti	: Apa peran Anda dalam perencanaan dana BOS?
Narasumber	: Sebagai tim anggaran[ER12].
Peneliti	: Susunan manajemen pengelolaan dana BOS di SMK Negeri 2 seperti apa pak?
Narasumber	: Mengacu petunjuk teknis. Kita lengkap juga seperti itu. Disini sama, cuma teknisnya beda. Teknisnya itu semua ketua unit sebagai pengguna anggaran mengajukan anggaran kebutuhan masing-masing. Setelah itu kita menetapkan kegiatan-kegiatan yang dibiayai BOS dan komite. Kalau nanti dalam kita menetapkan 17 mata anggaran, dari masing-masing pengguna itu ternyata ada yang cocok dan nyantol, ya kita keluarkan berdasarkan efektivitas pertanggungjawabanannya. Kadang-kadang pengguna anggaran itu berfikir, kalau ini dana anggarannya dari komite dan dari BOS itu lebih senang dengan sumber dana dari komite. Kendalanya itu, secara teknis tidak ada masalah yang penting kita mengacu pada 17 mata anggaran yang ada di juknis. Jadi tidak masalah kalau ngikuti, karena itu hukumnya wajib, kalo semua pengguna anggaran itu kalau menggunakan anggaran BOS, harus ada tim pelaksana anggaran BOS.
Peneliti	: Bagaimana penentuan sumber dana antara BOS dan komite?
Narasumber	: Selama ini masih dari kita (tim anggaran) tetapi lebih cenderung memberi kemudahan kepada pengguna anggaran kira-kira mata

anggaran mana saja yang ikut menggunakan dana BOS, supaya mempermudah.

Peneliti : Pertimbangan apa saja yang digunakan untuk menentukan mengalokasikan dana BOS?

Narasumber : Mata anggaran di juknis sudah jelas, makanya kita menyesuaikan.[ER13] Misalnya dana perpustakaan kan ditetapkan 20% dari dana BOS, tapi kenyataan karena kalau SMKN 2 Magelang terimanya Rp 1.400.000,- dikali 1000-an siswa artinya kan sekitar Rp 300.000.000,-, kalau nilai sekian dibelikan buku kan tidak mungkin, ternyata disitu juknis pun berbicara perpustakaan bisa melakukan pengadaan misalnya untuk rak buku, pendukung misalnya AC dan lain-lain. Nah itu diperbolehkan dalam artian tidak seluruhnya Rp 300.000.000,- itu untuk beli buku seluruhnya. Nah dasarnya apa, sebenarnya cenderung pada efektifitas pembuatan laporan pertanggungjawaban. Jadi lebih efektif ini pake dana BOS saja sesuai dengan mata anggaran biar 1 paket sekalian. Misalnya mata anggaran dipecah dalam 2 sumber dana, 20% dari dana BOS, 80% dari dana komite, sebenernya bisa saja, namun merepotkan dalam pertanggungjawabannya. Nah maka lebih baiknya dibulatkan 1 mata anggaran. Jadi lebih mengutamakan kemudahan teknis pertanggungjawaban, disamping mengacu pada juknis BOS.[ER14]

Peneliti : Apakah ada pertimbangan yang lain?

Narasumber : Karena sebenarnya BOS itu kan bantuan operasional sekolah, tapi ada yang mengatakan BOS itu untuk siswa, padahal kan Bantuan Operasional Sekolah. Ada memang di dalam 17 mata anggaran di juknis yang dipergunakan untuk membantu siswa, jadi sebenarnya meringankan orang tua tapi kita diberi kebebasan untuk mengelola, jadi tidak semuanya dana BOS itu untuk SPP atau IWP siswa itu tidak, itu sebagian memang ada, untuk

meringankan beban orang tua kan ada di mata anggaran kalau tidak salah ada di poin 14 atau poin berapa itu. Misal untuk beli peralatan tapi tidak bisa jadi dibantu.

Peneliti : Siapa saja pihak-pihak yang terlibat?

Narasumber : Kepala Sekolah sebagai penanggungjawab. Saya sebagai ketua anggaran dan ketua pengguna anggaran ketika ada acara yang menggunakan dana BOS. Pihak lain komite sekolah sebagai *stakeholder* juga istilahnya kebetulan yang terlibat itu guru, mantan siswa sini juga. Guru. Bendahara sekolah Bu Endang. Mas Pur pembuat laporan (dibawah bendahara/anggota). Komite termasuk perwakilan dari orang tua. Operator yaitu Mas Ahmad, jadi setelah selesai dikerjakan, dilaporkan melalui operator dapodik. Serta pengguna anggaran yaitu semua ketua unit (WKS 1, WKS 2, WKS 3, WKS 4, K3 semua jurusan, ketua perpustakaan, dan ketua tata usaha).[ER15]

Peneliti : Bagaimana proses penyusunan anggaran?

Narasumber : Ketua unit menyerahkan rencana anggaran, banggar bersama tim (ketuanya adalah Pak Kunto, anggota Mbak Tri dan Mas Pur) kalau sudah matang baru diserahkan ke tim. Kalau masih mentah diolah dulu dengan kepala sekolah dan manajemen. Setelah dibuat kemudian di des kan di BP2MK (Balai Pusat Pendidikan Menengah Kejuruan), kalau ada masukan kita perbaiki dulu sesuai dengan perubahan-perubahan yang ada, kemudian kita ajukan lagi revisinya kemudian baru di tanda tangan oleh BP2MK, wakil dari dinas Provinsi.[ER16] Biasanya di bulan Juli. Itu per tahun. Hanya saja dalam perjalanannya nanti ada perubahan, maka dibuatlah APBS Perubahan, biasanya di bulan September sampai Januari. Periode I 20%, II 40%, III 20%, dan IV 20%. Mengajukan BOS itu di September-Oktober. Kalau turunnya telat terus. Periode pertama itu malah turunnya bulan Maret, jadi

biasanya pakai uang komite dulu, kemudian baru disesuaikan di SPJ nya.

Peneliti : Bagaimana persentase pembagian dana BOS berdasarkan 17 kriteria yang ada?

Narasumber : Yang pasti itu perpustakaannnya 20%, yang lain menyesuaikan kebutuhan. Kemarin itu saya ikut diklat di Solo. 20% perpustakaan itu tidak hanya untuk beli buku saja, tapi untuk komponen pendukungnya juga, misal untuk ruangan supaya nyaman. Karena kan ada program literasi, AC, tempat duduk, karpet, dan lain-lain yang mendukung menyukseskan perpustakaan. Jadi malah lebih leluasa untuk mengalokasikannya, kalau Rp 300.000.000,- hanya untuk beli buku kan ya susah juga.

Peneliti : Apa alasannya ada 1 komponen (biaya asuransi keamanan dan keselamatan satuan pendidikan serta penanggulangan bencana) tidak dianggarkan?

Narasumber : Alasannya, kita kan diluar jalur rawan bencana, pernah sih kita dimntai tolong dari PMI ketika merapi meletus, tapi langsung ke masyarakat sekitar Rp 50.000.000,-. Jadi tidak diprioritaskan. Sebenarnya orientasinya meringankan siswa.

Peneliti : Bagaimana hubungan antara RAB BOS dan RKAS?

Narasumber : BOS itu dana pendukung. Kalau pendukung kan hanya sebagian, sebagian kecil. Perlu diketahui total anggaran kita itu kan sekitar 4,5-5 M setahun, lha BOS itu hanya 1,4 M. Berarti BOS itu kan hanya ¼ nya. RAB BOS merupakan sebagian sumber dana dari RKAS. Penyusunan RAB BOS dan RKAS itu berbarengan. Kan BOS sudah ada juknisnya, aturan mainnya sudah jelas, tinggal membuat mata anggaran baru nanti di bagi ada yang dari dana BOS sekian dari dana komite sekian. Tapi tidak bisa 1 mata anggaran dibiayai dari 2 sumber dana (misalnya BOS dan dana komite).[ER17] Bisa pakai 1 mata anggaran tapi rekeningnya beda. Misalnya yang PKL itu ada transportasi ada makan, nah yang

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transportasi pakai dana BOS yang makan pakai dana komite. Kenapa kita menghindari makan dari dana BOS, karena menghindari temuan, kemarin aja pernah kemudian dipersalahkan. Lembur aja tidak bisa, honor juga tidak bisa. Yang bisa ya yang khusus untuk siswa. Yang berkaitan dengan siswa dan meringankan beban siswa.

Peneliti : Apa saja hambatan dalam penyusunan perencanaan anggaran BOS?

Narasumber : Berdasarkan pengalaman, karena penggunaan dananya kan dibatasi oleh juknis, jadi kita hanya bisa mengikuti pagu anggaran yang telah ditetapkan. Jadi kita tidak bisa mendesin sebuah nama mata anggaran yang di luar itu. Bisanya menggunakan 17 pedoman tersebut. Jadi dari rencana anggaran yang terkumpul itu dipilah mana yang masuk dana BOS mana yang masuk dana komite. Ya istilahnya kalau dana BOS kurang fleksibel gitu lah. Karena sebenarnya MBS (Manajemen Berbasis Sekolah) itu kan sekolah itu diberi keleluasaan untuk menentukan nama sebuah mata anggaran. Tapi kenyataannya kan enggak, ya seperti kaku lah. Harus itu, ada format yang harus dipatuhi. Kelemahannya cuma itu, kalau yang lain tidak masalah.[ER18]

Peneliti : Apa kekuatan (*strenght*) dari dana BOS?

Narasumber : Kekuatannya kita bisa memastikan bahwa mata anggaran itu ada anggarannya.[ER19] Walaupun istilahnya masuknya itu kadang-kadang telat.[ER20] Tapi pastinya dana itu dijamin ada. Dan itu sudah menjadi kebijakan pemerintah. Jadi sumber dana bisa dipastikan.[ER21] Kadang-kadang harus pertanggungjawaban di Desember, lha mata anggaran ini kok turunnya sekitar September, Oktober padahal 3 bulan harus habis. Nah ini yang menjadi kendala. Jadi kadang-kadang muncul *silpa* (sisa lebih pagu anggaran). Nah ini kan yang harus dikembalikan sekarang (2017). Kalo yang 2016 bisa jadi saldo awal. Kalo yang sisa tahun 2016

sebesar Rp 194.851.341,- ini dijadikan saldo awal. Kalau yang di tahun 2017 ini dikembaliakan. Tidak tahu kok beda kenapa. Makanya harus berusaha dihabiskan. Tapi lha *wong* dana datangnya telat. Kalau dipaksakan jadi lucu. Kalau dari segi SDM, karena selama ini tidak ada kendala yang berarti di dalam sistem pengelolaan ya mencukupi lah, artinya ya bisa melakukan sesuai dengan tugas dan tanggungjawab masing-masing dan tidak ditemukan masalah. Dari segi SDM tidak ada kendala.

Peneliti   : Apa ancaman (*treath*) dana BOS?

Narasumber   : Kalau kita sudah tidak dapat murid dan tidak dilirik lagi oleh masyarakat ya itu sebuah ancaman. Karena otomatis kan dana dari BOS yang kita dapatkan menurun. Atau malah tidak ada dana.[ER22] Makanya bagaimana berupaya supaya tetap dilirik oleh masyarakat. Ini juga menjadi tantangan juga. Misalnya dengan menjaga kualitas, lulusan bisa langsung kerja atau melanjutkan perguruan tinggi, dan selalu bisa menangkap peluang. Jadi kalau misalnya lulusan SMK harus mempunyai kompetensi A, B, dst. Kalau di kurikulum tidak ada ya harus kita tambahi. Kompetensinya ditambahi supaya lulusan kita bisa menjadi kebanggaan dan dibutuhkan dimana-mana. Yang perlu diketahui, masa tunggu lulusan sini itu pendek. Coba cari lulusan sini, rata-rata dalam waktu dekat sudah diterima di beberapa perusahaan. Apalagi mohon maaf jurusan pemasaran. Lulusan pemasaran masa tunggunya paling pendek menurut data BKK (Bursa Kerja Khusus). Setelah saya pelajari ya maklum saja begitu. Di perusahaan yang dibutuhkan misalnya akuntansi 1 orang, sekretaris 1 orang, tapi pemasaran 10 orang, ya maklum. Jadi maklum juga siswa yang 70 itu cepat terserap di dunia kerja. Tergantung kreativitas siswanya sebenarnya. Jadi intinya dari dana BOS itu, bagaimana siswa yang latar belakang ekonomi keluarga rendah itu bisa sekolah disini dan tidak terganggu

dengan tarikan-tarikan/pungutan pendidikan tersebut. Jadi kadang-kadang penggunaan dana BOS itu menjadi alternatif solusi untuk meringankan beban orang tua siswa. Dan kita juga mencari sponsor (mitra), mencari rekanan-rekanan yang bersedia untuk membantu kita.

Peneliti : Apa peluang (*opportunuty*) dana BOS a?

Narasumber : Program otomatis bisa dijalankan. Jadi kreatifitas pengguna anggaran masih bisa diberi. Peluang yang lain, semua program sekolah itu bisa dilaksanakan asal saja semua mata anggarannya terekam di juknis BOS.[ER23] Kebebasan berekspresi asal disesuaikan dengan 17 mata anggaran yang ada di juknis BOS 2016.

Peneliti : Bagaimana keterlibatan Anda saat pelaksanaan dana BOS?

Narasumber : Mengontrol ketercapaian dan presentase penggunaannya, jangan sampai telat penggunaannya. Setelah itu memberi atensi kepada para pengguna dana. Kalau sudah minta dana ya harus dipakai dan dihabiskan. Karena sekarang sudah komputerize jadi seminggu sekali saya bisa tahu sejauh mana penggunaan langsung, setiap kali ada waktu kosong saya ngecek. Jadi kalau ada *warning* tentang waktu dalam artian perbandingan waktu untuk mengalokasikan dan besaran dana yang masih tersisa, saya baru memberi atensi.[ER24]

Peneliti : Bagaimana periodesasi penganggarannya?

Narasumber : Penganggaran dilakukan satu tahun sekali. Tapi setiap semester dilakukan penyesuaian khususnya pada bulan Juli-Desember. Dana yang sudah dianggarkan di bulan Januari-Juli dan belum dipakai dilanjutkan di 6 bulan berikutnya.

Peneliti : Berapa jumlah siswa yang didanai oleh BOS?

Narasumber : Berdasarkan data riil. Semua siswa dapat. Misalnya ada siswa yang keluar 5 anak berarti dikurangi 5. Namun biasanya karena BOS itu diawal tahun, yang 5 anak itu dikirim dulu. Dana BOS

untuk siswa yang keluar itu akan mengikuti di sekolah selanjutnya karena sudah ada database nomor induk di sistem dapodik. Kan dia sudah dapat nomor register, nah satu siswa tidak boleh punya 2 nomor register. Walaupun dia pindah, nomor register itu yang akan digunakan. Sekarang kan kontrolnya begitu. Misalnya anak ini sekarang gak naik. Terus dipindah. Nomornya tetap terbawa kesana. Supaya tidak ada mis database. Sekarang kan modelnya gini, PPDB baru. Itu kan siswa yang sudah mendaftar dan diterima disini dan sudah terregister disana, itu kalau mau kemana-mana registernya harus terbawa. Tidak bisa memuculkan register baru. Karena itu sistem kontrolnya.

Peneliti : Apakah sisa anggaran mempengaruhi pengajuan dan kebijakan pemerintah dalam memberikan dana BOS periode selanjutnya?

Narasumber : Tidak, dengan alasan yang tepat. Misal karena telat jadi hanya bisa menyerap sekian.

Peneliti : Bagaimana perlakuan sisa anggaran tahun 2013-2016?

Narasumber : Sisa anggarannya menjadi saldo awal. Tapi prosedurnya kalau ada sisa itu ribet. Karena itu kan hanya waktunya aja. Harusnya dari pemerintah di evaluasi terkait dampak keterlambatan terhadap ketepatan pengelolaan, tapi kan tetap seperti itu. Soalnya tidak mudah. Mengelola sekolah di Jawa Tengah saja 1.364 sekolah.

Peneliti : Adakah sosialisasi dari pemerintah?

Narasumber : Ada, rutin 2 kali setahun. Awal sebelum disusun bulan Juni Juli, dan ketika evaluasi September-Januari. Delegasi soasialisasi itu penanggung jawab (Kepala Sekolah) dan saya. Kalau untuk pengelola ada koordinasi rutin 4 kali dalam 1 tahun, setelah dapat sosialisai dari pemerintah provinsi kemudian langsung disosialisasikan ke pengguna anggaran di sekolah. Kalau pengawas dari pusat biasanya satu kali sekitar bulan September dari direktorat SMK.

Peneliti   : Sekian pertanyaan dari saya, terimakasih atas banyak informasinya pak.

Narasumber   : Iya, sama-sama.

BENDAHARA

Nama   : **Endang Purwaningsih**
Waktu wawancara : **20 Juli 2017 pukul 14.00 WIB**
Tempat wawancara : **SMK Negeri 2 Magelang**
Hasil   :

Peneliti   : Apa peran Anda dalam pengelolaan dana BOS?

Narasumber   : Bendahara. Gini ya kalau saya kan memasukan dana BOS ke BKU, terus nanti saya yang mendistribusikan ke pengguna dana. Kemudian para pengguna anggaran tersebut meng-SPJ-kan dan dikumpulkan kepada saya. Saya dibantu mas Pur dalam administrasi keuangannya.[ER25]

Peneliti   : Bagaimana keterlibatan Anda dalam perencanaan dana BOS?

Narasumber   : BOS disusun oleh pak Kunto (ketua tim anggaran) dan kepala sekolah. Dalam perencanaan sebatas menerima keputusan dana yang telah dibuat. Lebih ke pelaksanaannya.[ER26]

Peneliti   : Apa saja hambatan yang dihadapi dalam pengelolaan dana BOS?

Narasumber   : Keterlambatan peng-SPJ-an dari pengguna anggaran, karena mungkin guru juga sibuk banyak kegiatan, menjadikan kemoloran dalam pembuatan laporan. Kadang juga suka kurang-kurang buktinya. Hambatan yang lain terkait petunjuk teknis yang kurang komunikatif. Kadang ada biaya apa gitu yang tidak bisa masuk. Adanya petunjuk teknis menjadi tidak bebas karena harus mengacu ketentuan yang ada. Kendala juga di pembukuan terkait perbedaan periode BOS Januari-Desember dan tahun ajaran Juli-Juni. Kendalanya yang lain BOS telat cair. Kita sudah harus melaksanakan kegiatan tapi BOS nya belum cair.[ER27]

Peneliti   : Apakah pengelolaan dana BOS berdasar pada juknis yang ada?

Narasumber   : Iya.

Peneliti   : Bagaimana pemahaman Anda tentang pengorganisasian BOS? Apakah ada pelatihan?

Narasumber   : Pelatihan ada dari pemerintah. Kemarin itu ada, tapi yang dikirim mas Pur karena saya lagi ada tugas yang lain.

Peneliti   : Bagaimana perlakuan uang sisa dana BOS?

Narasumber   : Untuk saldo awal selanjutnya. Kalo kelebihan muridnya datanya dikembalikan uangnya. Kalo sisa yang dulu katanya dikembalikan, tapi kalo yang 2016 ini katanya bisa digunakan kembali.

Peneliti   : Menurut Anda, apa kekuatan (*strenght*) dana BOS?

Narasumber   : Bisa meringankan biaya sekolah anak-anak.[ER28]

Peneliti   : Bagaimana penentuan jumlah siswa penerima BOS?

Narasumber   : Semua siswa diajukan. Misal dalam pengajuan kelebihan, dikembalikan. Kalau kurang tidak bisa minta lagi

Peneliti   : Menurut Anda, apa kelemahan (*weakness*) dana BOS?

Narasumber   : Terlalu dibatasi oleh juknis.[ER29]

Peneliti   : Menurut Anda, apa peluang (*opportunity*) dana BOS?

Narasumber   : Lebih ringan biayanya, untuk kegiatan kewirausahaan misalnya membatik, dan program lain yang menunjang perkembangan siswa.[ER30]

Peneliti   : Menurut Anda, apa ancaman (*treath*) dana BOS?

Narasumber   : Tidak ada, karena adanya dana BOS ya bermanfaat ya.

Peneliti   : Siapa saja pihak yang terlibat dalam pengelolaan dana BOS?

Narasumber   : Kepala sekolah, bagian anggaran dan pengguna anggaran.[ER31]

BENDAHARA II (ANGGOTA TIM ANGGARAN)

Nama	**: Purwanto, S.E.**
Waktu wawancara	**: 24 Juli 2017 pukul 12.50 WIB**
Tempat wawancara	**: SMK Negeri 2 Magelang**
Hasil	**:**

Peneliti   : Apa peran Anda dalam pengelolaan dana BOS?

Narasumber   : Sebagai pembuat administrasi dana BOS membantu bendahara sekaligus tim anggaran bersama pak Kunto (ketua anggaran) dan mbak Tri (anggota tim anggaran).[ER32]

Peneliti   : Bagaimana perlakuan sisa anggaran dana BOS?

Narasumber   : Sisa dana tahun 2016 bisa digunakan untuk tahun 2017, tergantung dengan kebijakan pemerintah. Kebijakan terkait sisa dana BOS kita ketahui ketika menyetorkan RAPBS 2017 (khusus BOS) pada bulan Januari 2017.

Peneliti   : Adakah pelatihan dari pemerintah?

Narasumber   : Ada. Untuk bendahara itu bulan agustus 2016 di Solo, saya yang mewakili. Itu tentang pelaporan dan sosialisasi penggunaan dana BOS tahun 2017. Kalo tahun 2016 dana BOS itu pendistribusian langsung dari pusat. Kalo tahun 2017 ini pencairan melalui dinas provinsi.

Peneliti   : Ada berapa sumber dana BOS?

Narasumber   : Sumber dana BOS ada 3. BOS pusat yang awalnya didistribusikan langsung tapi sekarang melalui provinsi, kalau BOS provinsi kemungkinan ada, kalau BOS kota kita kan sudah tidak di kota jadi kemungkinan tidak ada. Kalau yang tahun 2016 dana BOS dari kota itu masih ada namanya SBS.

Peneliti   : Bagaimana proses perencanaan dana BOS?

Narasumber   : RAB sekolah kebutuhannya apa, kemudian dilihat perbandingan pemasukan dan pengeluaran, kemudian penentuan sumber dana

sesuai dengan juknis dana BOS. Kalau yang tidak bisa masuk dana BOS nanti pakai dana komite.[ER33]

Peneliti	: Apa saja hambatan yang dihadapi dalam pengelolaan dana BOS?
Narasumber	: Ketepatan waktu penyerahan SPJ dari masing-masing pengguna anggaran. Hambatan lain yaitu keterlambatan transfer dana BOS.[ER34] Misal triwulan 1 Januari-Maret, nah baru transfer bulan Maret padahal harusnya bulan Januari. Tidak tahu juga yang sana kendalanya apa, kalo sini kan tinggal menerima dan menggunakan. Untuk mengatasinya ya pakai dana komite dulu.
Peneliti	: Bagaimana antisipasi ketidaktepatan administrasi BOS?
Narasumber	: Antisipasi ada tim sendiri untuk mengontrol penggunaan dana BOS tentunya dengan menggunakan jadwal penggunaan anggaran yaitu tim anggaran.
Peneliti	: Bagaimana komunikasi dengan tim anggaran ketika pelaksanaan?
Narasumber	: Bendahara melaporkan penggunaan dana kemudian diberikan ke pak Kunto (ketua tim anggaran). Jika masih ada yang belum digunakan harus memberi peringatan. Kalau Kepala Sekolah itu mengontrol juga.
Peneliti	: Bagaimana penentuan siswa yang menerima BOS?
Narasumber	: Semua siswa yang ada di SMK 2 Magelang.
Peneliti	: Bagaimana pemahaman Anda mengenai juknis dana BOS?
Narasumber	: Membaca diawal terus dibuka-buka lagi, kalau hanya sekali ya susah paham. Dari dinas pendidikan ada petugas yang melayani tentang dana BOS. Kalau tidak langsung ke dinas ya biasanya *sharing* dengan bendahara-bendahara BOS di area Magelang. Karena ada sebagian di juknis ada yang masih umum dan belum detail.
Peneliti	: Bagaimana keterlibatan ketua tata usaha dalam pengelolaan dana BOS?
Narasumber	: Memonitor penggunaan anggaran, ya hampir kaya pak Kunto. Penganggaran per poin.[ER35]

Peneliti : Adakah monitoring dan pengawasan dari pusat?

Narasumber : Ada, lewat dinas pendidikan kota. Kita menyampaikan laporan terus dinas pusat monitoringnya ke dinas kota. Kalaupun ke sekolah ya cuma *sampling* aja. Kalau di SMKN 2 Magelang itu pernah tahun 2015 pernah dari dirjen.

Peneliti : Menurut Anda, apa kekuatan (*strenght*) dana BOS?

Narasumber : Mengurangi iuran IWP dari siswa. Masalahnya untuk praktek, dana dan jasa, perlengkapan kan yang paling banyak menyerap dana pendidikan, nah itu sudah di subsidi dari dana BOS. Kalau dari segi SDM, koordinasi antar masing-masing unit bagus.[ER36]

Peneliti : Menurut Anda, apa kelemahan (*weakness*) dana BOS?

Narasumber : Waktu pengguna anggaran. Mereka kan mengajar juga, jadi agak molor.[ER37]

Peneliti : Bagaimana perlakukan dana BOS untuk siswa yang sudah keluar?

Narasumber : Kalau pencairan kan per 3 bulan. Jadi mengacu jumlah siswa di awal. Misal bulan Januari sampai bulan Juni atau awal Juli itu mengacu data dapodik di Januari.

Peneliti : Menurut Anda, apa peluang (*opportunity*) dana BOS?

Narasumber : Lebih terjamin dananya. Pembantu pemasukan selain dari siswa. Memperlancar kegiatan belajar mengajar.[ER38]

Peneliti : Menurut Anda, apa ancaman (*treath*) dana BOS?

Narasumber : Tidak ada.

OPERATOR DAPODIK

Nama : **Ahmad Saefudin, S.Kom**

Waktu wawancara :**25 Juli 2017 pukul 10.30 WIB**

Tempat wawancara : **SMK Negeri 2 Magelang**

Hasil :

Peneliti : Sejak kapan Anda bekerja disini?

Narasumber : Sejak November 2011. Dulu sebelum ada dapodik pakai sistem PAS SMK, itu sama tidak bertahan lama ganti, kan ganti-ganti. Selama ini yang paling lama dipakai sih dapodik ini, mulai dari siswa, guru, sarana prasarana dan lain-lain ada di dapodik ini. Dapodik ini dimulai dari tahun 2012 atau 2013.

Peneliti : Apa peran Anda dalam pengelolaan dana BOS?

Narasumber : Dana BOS itu kan sekarang bukan lagi sekolah yang mengajukan, tapi berdasarkan jumlah siswa yang ada di dapodik. Entah itu ada selisih antara *real* dengan dapodik. Tapi yang diajukan yang di dapodik. Tapi tidak tahu nanti turunnya berapa sesuai jumlah dapodik atau sesuai *real*-nya. Saat perencanaan, menyiapkan data dari dapodik.[ER39] Kalau pengusulan BOS urutannya lebih ke panitia dana BOS, kalau admin dapodik [ER40]langsung sinkron ke data pusat untuk jumlah siswa yang ada di sekolah. Kalau pelaksanaan sudah langsung di Tata Usaha.[ER41] Kalau misal ada pengusulan rehab dari dana BOS itu dari aplikasi sendiri juga ada, misalnya pengajuan ruangan A rusak berapa persen itu pengajuannya juga bisa dari aplikasi dapodik.

Peneliti : Apa hubungan dapodik dengan dana BOS?

Narasumber : Jumlah siswa yang akan menerima dana dan pengajuan rehab bangunan. Sepertinya hanya itu saja kalau hubungannya dengan dana BOS.

Peneliti : Apa saja hambatannya?

Narasumber : Aplikasi dapodik tiap semester ada pembaharuan. Misal tidak bisa sinkron dan lain-lain. Setelah ada aplikasi baru itu, jadi misalkan yang kemarin tidak ada di dalam aplikasi dapodik, di aplikasi baru yang revisi itu sudah dicantumin. Jadi hambatannya kalau ada *trouble* di aplikasinya itu. Kayaknya lancar-lancar saja sih asal ada datanya terus masukin ke aplikasi paling kendalanya susah sinkron dengan yang disana (pusat). Kan aplikasi dapodik begitu ngisi terus kita nyinkron nah itu kadang data yang disini itu beda dengan data yang disana. Cara mengatasinya yaitu edit lagi terus sinkron lagi.[ER42]

Peneliti : Apakah ada pelatihan mengenai pengelolaan dapodik?

Narasumber : Sosialisasi ada tapi telat. Soalnya begitu aplikasi datang, baca-baca pedoman manual. Beberapa bulan yang lalu sempat sosialisasi di Solo tentang aplikasi dapodik dengan fitur-fitur yang baru. Pelatihan itu khusus untuk seluruh operator.

Peneliti : Apa yang Anda lakukan ketika ada kendala pada sistem dapodik?

Narasumber : Kan kita operator SMA SMK di Magelang ada forum di grup *whatsapp*. Nah ketika ada kendala kita *share* di forum tersebut, barangkali ada yang pernah mengalami. Jadi saling tukar fikiran bagaimana menemukan solusinya. Jadi di forum itu tu ada ketuanya. Kalau ketuanya tidak bisa jawab, si ketua itu yang tanya ke dinas pendidikan, kalau dulu di kota, sekarang di provinsi.

Peneliti : Kapan dilaksanakan penyesuaian jumlah siswa?

Narasumber : Berjangka per semester. Kalau misal pergantian siswa per semester itu sinkron data di Tata Usaha. Misal sudah tahu ada yang keluar atau masuk bisa langsung di eliminer di data dapodik. Biasanya dibulan-bulan minggu-minggu pertama di awal semester.

Peneliti : Menurut Anda, apa kekuatan (*strenght*) dana BOS?

Narasumber : Kalau beberapa tahun yang lalu dana BOS bisa untuk honor operator jadi misal siswa sekian dikali per kepala, misal dihitung per kepala Rp 2.000,-, jadi honor operator itu Rp 2.000,- dikali

jumlah siswa. Terus guru pun demikian, misal indeks pengalinya Rp 3.000,-. Cuma disini tidak bisa pakai dana BOS soalnya tidak bisa membiayai di pihak sekolah. Kecuali kalau kita misal manggil orang, terus *freelance*, itu bisa diambilkan dari dana BOS. Tapi beda kasusnya di sekolah Ma'arif. Nah itu bisa diambilkan dari dana BOS per semester. Jadi jumlah siswa jumlah karyawan dikalikan nominal tadi terus bisa dikasihkan ke operator.

Peneliti   : Menurut Anda, apa kelemahan (*weakness*) dana BOS?

Narasumber : Tidak ada. Mungkin karena dana BOS itu ketat peraturannya, jadi data yang disajikan itu harus sesuai dengan apa yang dibelanjakan oleh dana BOS tersebut. Misalkan ada badan pengawas terus periksa penggunaan dana BOS, nah itu harus sesuai dengan apa yang di SPJ kan.

KOMITE SEKOLAH

Nama   **: Dra. Sri Umi Kisworini**

Waktu wawancara   **: 25 Juli 2017 pukul 11.30 WIB**

Tempat wawancara   **: SMK Negeri 2 Magelang**

Hasil   **:**

Peneliti   : Apa peran Anda sebagai komite sekolah dalam pengelolaan dana BOS?

Narasumber   : Rutinitas 1 semester 2 kali kita ada rapat koordinasi. Terkait dengan kita selalu melihat laporan keuangan. Di dalam perencanaan juga diikutkan dalam penyusunan RAPBS.[ER43] Saya selain komite juga K3, jadi pasti ikut. Jadi kita tahu distribusi dan alokasi dana BOS sesuai dengan aturan yang ada. Kemudian di tengah-tengah itu kita dapat laporan untuk di evaluasi, rata-rata tidak ada penyimpangan, sudah sesuai. Karena pengelolaan keuangan di SMKN 2 Magelang semenjak dibawah dinas kota hingga sekarang dibawah dinas provinsi itu tetap sistem keuangannya terpadu. Jadi ada pembantu pelaksana pembantu (yang di sekolah-sekolah) dibantu dengan beberapa tenaga. Jadi untuk melihat apakah beberapa pengeluaran itu SPJ sudah betul atau belum. Karena SPJ BOS kan harus sesuai aturan. Mana yang boleh mana yang tidak.

Peneliti   : Apakah ada kontrol secara rutin?

Narasumber   : Ada, 3 bulan sekali.

Peneliti   : Bagaimana keterlibatan Anda yang sekaligus sebagai K3 Pemasaran dalam pengelolaan dana BOS?

Narasumber   : Kita punya program kerja, bisa direalisasikan kalau ada danyanya. Jadi kita menyusun berdasarkan rencana kerja.[ER44] Misalnya kunjungan industri dan UKK. Kalau pemeliharaan rutin itu sudah ada petugasnya. Kalau pengadaan tidak terlalu besar bisa lewat K3

misalnya televisi, kamera, dan lain-lain. Kalau mau menggunakan dana mengajukan anggaran dulu. Dana yang disosialisasikan itu ketika sudah jadi APBS, kalau sebelumnya kan RAPBS. Jadi dari RAPBS menjadi APBS itu melalui persetujuan dari dinas.

Peneliti : Menurut Anda, apa saja kekuatan (*strenght*) dana BOS?

Narasumber : Sangat positif. Program kerja lebih banyak terrealisasi karena tidak hanya terpaku dari orang tua/sangat memungkinkan program kerja berjalan lancar. Mengurangi beban masyarakat.[ER45] Tidak menutup kemungkinan, yang tidak bisa didanai oleh BOS menerima sumbangan dari orang tua, tapi tidak memungut, misalnya donatur, orang tua yang berkelebihan dana. IWP bulanan masih, BOS bersifat subsidi. Sekarang itu kan ketat ya peraturannya. Kita tidak boleh sembarangan memungut biaya, itu di Permen atau Pergub, yang mengatakan bahwa tidak boleh memungut tapi menurut yang harus kita keluarkan kan banyak ya, jadi BEP yang harus dikeluarkan anak SMA dan SMK kan lebih besar SMK ya karena ada praktik.

Peneliti : Menurut Anda, apa kekurangan (*weakness*) dana BOS?

Narasumber : Kadang dana BOS datangnya terlambat, jadi kan kita keburu butuh tapi tidak datang juga, jadi kita harus utang kemana gitu, *hehe*.[ER46]

Peneliti : Menurut Anda, apa peluang (*opportunity*) dana BOS?

Narasumber : Bisa lebih menyukseskan program kerja sekolah. Menjadi pendorong dan yang sangat diharapkan, karena dana BOS itu besar.[ER47]

Peneliti : Menurut Anda, apa ancaman (*treath*) dana BOS?

Narasumber : Kalau SPJ tidak tepat itu akan kena sanksi. SPJ harus tertib dan tepat waktu. Kemungkina bisa dicabut atau dikurangi atau yang lain.[ER48] Tapi selama ini di SMKN 2 Magelang belum pernah.

Peneliti : Bagaimana perlakuan jika ada sisa dana?

Narasumber   : Silpa tidak di kita, ada di bendahara. Karena ambil dana harus sesuai estimasi.

PENGGUNA ANGGARAN (K3 AKUNTANSI)

Nama   **: Dra. Gigih Murniati**

Waktu wawancara **: 24 Juli 2017 pukul 13.20 WIB**

Tempat wawancara : SMK Negeri 2 Magelang

Hasil   **:**

Peneliti   : Sejak kapan Anda menjabat sebagai K3 Akuntansi?

Narasumber   : Secara SK sejak 1 Januari 2017, tapi karena suatu hal K3 yang lama tidak bisa menjalankan tugas, terus saya mulai *handle* sejak bulan Oktober 2016.

Peneliti   : Sejak kapan Anda bekerja di SMKN 2 Magelang?

Narasumber   : Sejak Juli 2000.

Peneliti   : Apa peran dan keterlibatan Anda dalam perencanaan dana BOS?

Narasumber   : Kalau dalam kegiatan uji kopetensi, ketua unit juga sebagai ketua penyelenggara TUK.[ER49] Jadi menyerahkan berbagai kebutuhan. Sesuai dengan kebutuhan.[ER50]

Peneliti   : Apa peran dan keterlibatan Anda dalam pelaksanaan dana BOS?

Narasumber   : Semua pengajuan di validasi karena penyusunan sudah sesuai dengan keadaan riil.

Peneliti   : Bagaimana koordinasi dengan pihak-pihak yang terlibat dengan dana BOS lainnya?

Narasumber   : Selalu ada komunikasi dari ketua unit, pengguna anggaran dan tim anggaran. Dilaksanakan setiap periode.

Peneliti   : Apakah ada sosialisasi mengenai pengelolaan dana BOS?

Narasumber   : Tidak seluruhnya informasi mengenai dana BOS itu kami bisa menerima, kadang kita menerima informasi tersebut itu ketika kebutuhan yang membutuhkan dana BOS.

Peneliti   : Apa saja hambatan yang dihadapi dalam pengelolaan dana BOS?

Narasumber   : BOS ada aturan, maka harus sesuai aturan, kalau tidak sesuai kan tidak bisa ter-*cover*. Kemudian beberapa yang harus lembur ketika

akan uji kompetensi. Tapi kayaknya dari BOS tidak bisa. Kalo dalam pelaporan tidak ada masalah asal mengetahui aturannya. Karena memang sudah ada tim administrasi keuangan, makanya ketika ada yang kurang bisa langsung ditindaklanjuti.[ER51]

Peneliti : Menurut Anda, apa kekuatan (*strenght*) dana BOS?

Narasumber : Saya katakan ada tim tersebut menguasai aturannya. Termasuk cepet juga kerja timnya.[ER52]

Peneliti : Menurut Anda, apa kelemahan (*weakness*) dana BOS?

Narasumber : Masih ada hal-hal yang belum diketahui secara keseluruhan oleh pengguna anggaran.[ER53]

Peneliti : Menurut Anda, apa peluang (*opportunity*) dana BOS?

Narasumber : Untuk memfasilitasi pengembangan pembelajaran misal dari segi evaluasi, peralatan dan perlengkapan praktek. Jadi anak ke depan kompetensi bisa lebih bagus karena fasilitas sudah terpenuhi walaupun tidak sepenuhnya.[ER54]

Peneliti : Menurut Anda, apa ancaman (*treath*) dana BOS?

Narasumber : Kalau tidak mengetahui SPJ-nya keliru, nanti jadi temuan.[ER55]

Peneliti : Apakah sisa anggaran berdampak untuk kebijakan persetujuan anggaran selanjutnya?

Narasumber : Kalau mengajukan anggaran sesuai kebutuhan, kalau tidak habis itu jarang, kalau kurang malah sering, *hehe*. Tapi kalau sisa ya dikembalikan. Belum sampai sisa sudah di *cut* dulu dari pihak manajemen. Kan ada yang mengontrol ya.

PENGGUNA ANGGARAN (KETUA PERPUSTAKAAN)

Nama	**: Dra. Wiwik Pristiwati**
Waktu wawancara	**: 25 Juli 2017 pukul 12.30 WIB**
Tempat wawancara	**: SMK Negeri 2 Magelang**
Hasil	**:**

Peneliti   : Sejak kapan Anda bekerja disini?

Narasumber : Mulai mengajar tahun 2011, menjadi ketua perpustakaan sekitar 2013/2014, jalan 4 tahun. Karena untuk jadi ketua perpustakaan tidak bisa sembarang orang, harus punya sertifikat sudah pernah kursus, diklat tentang kepala perpustakaan minimal nilainya 150. Menjabat ketua perpustakaan periode 1tahunan. Disini yang punya sertifikat ketua perpustakaan hanya 2 orang, saya dan bu Mimik.

Peneliti   : Apa peran dan keterlibatan Anda dalam pengelolaan dana BOS?

Narasumber : Pertama membuat rancangan dulu (RAPBS) kemudian diusulkan ke bidang anggaran. Kalau di setujui langsung terbit secara keseluruhan unit dalam 1 buku, untuk menjadi patokan, bisa diambil per triwulan atau sesuai dengan kebijakan dari tim anggaran sesuai dengan kebutuhan. Tahun kemarin 1 siswa 1 buku karena kurikulum baru. Misalnya dapat Rp 150.000.000,-. Untuk beli buku kelas XI sudah habis Rp 80.000.000,-, jadi kan tinggal Rp 70.000.000,-. Nah itu tergantung permintaan dari guru-guru mau minta buku yang seperti apa. Digunakan untuk referensi guru. Atau beli buku peminatan/pelajaran produktif. Tahun 2016 buku produktif sudah mulai diadakan. Tapi tahun kemarin buku edisi revisi belum menggunakan kurikulum nasional. Kurikulum nasional yang sekarang, beda lagi judulnya. Sebetulnya dengan tahun kemarin hampir sama namun beda judulnya, misalnya tahun kemarin judulnya "simulasi digital" kalo yang sekarang "simulasi dan komunikasi digital" tapi bukunya belum ada, penerbit mau

bikin pun dipertimbangkan juga, karena kurikulum ganti terus itu ya, *hehe*.[ER56]

Peneliti   : Bagaimana keterlibatan Anda dalam penggunaan dana BOS?

Narasumber : Saya panitia pengadaan, sebagai sekretaris. Yang membuat SPJ saya, pemesanannya juga saya, baru pertanggung jawabannya kepala sekolah dan ketua panitia, ketia panitia ya pak Kunto itu. Kalau yang berhubungan dengan pengadaan ketuanya pak Kunto, kalau berhubungan dengan pengelolaan perpustakaan ketuanya saya. Misalnya mau ada lomba perpustakaan, lomba duta perpustakaan, saya ketua panitianya.[ER57]

Peneliti   : Apa saja hambatan yang dihadapi dalam pengelolaan dana BOS?

Narasumber : Hambatan banyak terletak pada pembelian buku yang tidak sesuai dengan kebutuhan. Misalnya guru membutuhkan buku A, tapi kita cari dimana-mana penerbit pun tidak ada, jadi kita membelinya yang mirip, karena dana BOS waktunya dibatasi dan harus dihabiskan. Pembelian diadakan di awal semester dan sesuai kebutuhan, dan menyesuaikan dana BOS nya itu. Kemarin itu ada dana taktis atau apa itu, ternyata ada dana sisa, lalu saya harus membelikan buku tersebut.[ER58]

Peneliti   : Bagaimana kriteria pembelian buku dari dana BOS?

Narasumber : Kalau di BOS itu sesuai dengan aturannya. Aturannya yaitu buku teks, referensi, fiksi, pokoknya yang berhubungan dengan koleksi perpustakaan. Globe misalnya boleh, peta boleh, nama tulisan slogan juga boleh. Hambtan yang lain yaitu waktu pembelian yang di penerbit jarak jauh. Kadang buku belum datang atau baru datang sebagian tapi sudah harus di SPJ kan. Dan ternyata ketersediaan buku disana tidak sesuai permintaan. Ya ini yang agak sulit. Akhirnya ya kita harus menghabiskan dana tersebut yang ada miripnya dan harga harus sama.

Peneliti   : Apakah ada sosialisasi penggunaan dana BOS?

Narasumber	: Ada, sebelum kita membuat anggaran, dikumpulkan dulu. Disana disebutkan plotnya berapa-berapa tiap unit, setelah itu ada panduannya penggunaan dana BOS itu. Untuk perpustakaan aja, tidak boleh keluar dari buku, kalo sarana prasarana itu ditindaklanjuti oleh bagian sarana prasarana (WKS III), perpustakaan sebatas ketersediaan koleksi buku.
Peneliti	: Apakah tahun 2016 ada sisa dana?
Narasumber	: Tidak, malah ada tambahan dana. Rata-rata sering seperti itu. Ya memang sudah banyak mbak, buku tiap tahun bertambah tapi tidak pernah ada penyusutan buku. Kalau penyusutan kan harus ke dinas dan prosedurnya agak rumit.
Peneliti	: Menurut Anda, apa saja kekuatan (*strength*) dana BOS?
Narasumber	: Banyak sekali, setiap siswa bisa 1 buku. Masing-masing siswa misalnya ada 18 mapel.[ER59] Jadi kan mereka bisa dapat 18 buku untuk belajar. Tapi kadang juga buku yang banyak hanya sebagai bawaan saja, tidak pernah dibaca. Harusnya kan anak sekarang dibandingkan dengan yang dulu-dulu harus lebih bagus ya, soalnya fasilitasnya juga lebih bagus. Tapi kan tergantung pribadi anaknya juga. Sekarang disuruh membaca susah, sekarang kan sukanya pada men-*download* dari internet. Ini saja juga gitu, anak pada kesini ngisi buku kunjungan perpustakaan, ternyata paling banyak itu internetan, bukan baca buku dan sebagainya.
Peneliti	: Menurut Anda, apa kelemahan (*weakness*) dana BOS?
Narasumber	: Sebetulnya tidak ada kendalanya. Yang penting kita sudah menyalurkan buku-buku ke siswa aja yang agak ribet. Siswanya kan ada ribuan, jadi kita bikinkan jadwal.[ER60]
Peneliti	: Adakah keluhan terhadap ketersediaan buku di perpustakaan?
Narasumber	: Kalau yang adaptif normatif pasti ada. Kalau yang kejuruan khususnya yang kelas 1 ini yang masih susah.
Peneliti	: Menurut Anda, apa saja peluang (*opportunity*) adanya dana BOS?
Narasumber	: Terpenuhinya seluruh koleksi buku yang dibutuhkan guru.[ER61]

Peneliti   : Menurut Anda, apa saja ancaman (*treath*) dana BOS?

Narasumber   : Tidak ada, soalnya kan kita itu cara pembayaran lewat bank, jadi ya aman-aman saja. *Enjoy* saja.

Peneliti   : Apa harapan Anda untuk dana BOS kedepannya?

Narasumber   : Buku untuk perpustakaan, pada dana BOS kan 1 buku per kepala. Harapan saya agar tidak menumpuk begini tidak perlu dijadikan aset negara. Jadi supaya anak juga senang membaca, harapannya jadi hak milik mereka. Soalnya kan dana bukunya ganti-ganti. Dana BOS juga tiap tahunnya ada. Jadi agar bukunya jadi milik siswa. Agar tidak menumpuk. Kalau di SD swasta itu juga dana BOS katanya, kalo disana jadi hak milik. Kalo ini kan *lungsung-lungsur*.[ER62]

PENGGUNA ANGGARAN (Wakil Kepala Sekolah I)

Nama   : **Supriyadi, S.Pd.**

Waktu wawancara : **25 Juli 2017 pukul 13.00 WIB**

Tempat wawancara : **SMK Negeri 2 Magelang**

Hasil   :

Peneliti : Apa peran dan keterlibatan Anda dalam pengelolaan dana BOS?

Narasumber : Anggaran disesuaikan dengan program kerja di WKS 1. Diantara pembiayaan ATK, penilaian, dan peningkatan kompetensi guru yang hubungannya dengan pembuatan administrasi pembelajaran. Nah dari awal itu kegiatannya IHT yang fungsinya untuk me-*refresh* guru-guru dalam pembuatan administrasi pembelajaran dengan materi-materi yang terbaru. Kemudian kegiatan yg sifatnya penunjang di WKS 1, yaitu penilaian. Penilaian itu meliputi ulangan mid semester, semester, *tryout*, UN CBT. Perencanaan sudah disampaikan programnya, di setujui oleh pak Kunto selaku tim anggaran. Andai itu memang dirasa kurang pak Kunto bisa memberikan tambahan.[ER63] Karena bagaimanapun juga, WKS 1 merupakan rohnya disitu, untuk sekolah itu kan jantungnya ada di WKS 1. Namun dalam hal ini WKS juga tidak terlalu harus, sesuai dengan skala prioritas. Kemarin sudah diberikan ada disitu (laporan) kan. Proses untuk pelaksaaannya tidak ada masalah, karena apa yang kita rencanakan dan kita laksanakan sesuai dengan plafon yang ada. Kemudian yang perlu di evaluasi ya itu tadi, memang ada beberapa anggaran yang tidak bisa direalisasikan karena memang waktunya ya. Misalnya kita mengadakan kegiatan pra UN CBT 2x, di tambah non CBT. Tapi karena wktunya habis, yang non CBT tidak bisa dilaksanakan. Karena waktunya saja yang berbarengan dengan kegiatan-kegiatan seperti UKK, itu kan butuh waktu juga kan. Itu juga saling koordinasi dengan K3 sehingga

semua bisa berjalan, sehingga ada beberapa yang tidak kita laksanakan walaupun di rencana anggaran itu ada. Karena waktu yang bertabrakan, kalau pencairan baik-baik saja.

Peneliti : Apa saja hambatan yang dihadapi dalam penggunaan dana BOS?

Narasumber : Tidak ada masalah untuk BOS ya.

Peneliti : Apakah pernah terdapat anggaran sisa untuk WKS I?

Narasumber : Jadi misalnya untuk kegiatan mid semester genap, anggaran untuk ATK sekian, ternyata realisasinya lebih kecil dari anggaran sehingga menyebabkan surplus anggaran, yang namanya silpa. Silpa itu nanti jadi kumulatif di WKS 1. Jadi sisa kumulatifnya itu digunakan untuk mid semester selanjutnya. Tidak kurang tapi. Sehingga kita dapat mengefektifkan.

Peneliti : Menurut Anda, apa kekuatan (*strenght*) dan kelemahan (*weakness*) dana BOS?

Narasumber : Saya fikir gini ya, kalau dari WKS 1 ya, itu jelas, tidak ada tambahan pungutan dari anak. Semua pelaksanaan penilaian bisa terpenuhi tanpa hambatan, karena semua kegiatan penilaian, penunjang penilaian, penunjang sarana prasarana kegiatan, itu cepat teratasi.[ER64] Kelemahannya saya rasa tidak ada ya di WKS 1 ya, karena sementara ini kelihatannya perencanaan sudah terpenuhi semua dari anggaran[ER65].

Peneliti : Menurut Anda, apa peluang (*opportunity*) dana BOS?

Narasumber : Yang jelas peluangnya, peningkatan daya serap anak dalam mencapai kompetensi dapat cepat di analisis. Dengan penilaian tersebut dapat dengan cepat dan mudah untuk dianalisis. Harapannya adalah peningkatan prestasi, UN CBT nya.[ER66]

Peneliti : Menurut Anda, apa ancaman (*treath*) dana BOS?

Narasumber : Tidak ada.

Peneliti : Apakah semua siswa mendapatkan alokasi dana BOS?

Narasumber : Jadi proses penialaian itu adalah penyelenggaraan proses penialaian itu dianggarkan dari dana BOS, kalo belum ada BOS

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kan diambilkan dari IWP. Kalau sekarang dengan adanya BOS ini dari WKS 1 tidak memungut IWP lagi. IWP ada tapi alokasinya untuk yang lain, bukan untuk WKS 1. BOS bersifat subsidi.

Peneliti : Adakah harapan untuk program dana BOS selanjutnya?

Narasumber : Saya lebih cenderungnya bagaimana dana BOS itu mampu memberi dampak yang positif terhadap pengembangan prestasi anak. Khususnya kalau di dalam kegiatan WKS 1 itu memberikan *support* yang cukup signifikan lah. Jadi sebetulnya kan kebutuhannya masih banyak ya, misalnya membeli alat *scanner*. Jadi dengan alat tersebut setiap guru tanpa harus mengoreksi, bisa dengan cepat mengetahui tingkat kompetensi indikator masing-masing soal. Tapi hal tersebut belum bisa dilakukan karena belum ada dana alokasi khusus untuk itu. Di dana BOS tersebut pun tidak bisa karena tidak tertera di pedoman teknisnya. Harapannya kebijakan BOS selanjutnya bisa memenuhi hal tersebut untuk dalam hal evaluasi pendidikan.[ER67]

PENGGUNA ANGGARAN (Wakil Kepala Sekolah II)

Nama   : **Ali Sabana, S.Pd.**

Waktu wawancara : **24 Juli 2017 pukul 15.00 WIB**

Tempat wawancara : **SMK Negeri 2 Magelang**

Hasil   :

Peneliti   : Sejak kapan Anda bekerja disini?

Narasumber   : Masuk sini Januari 2007 di BK, di WKS 2 mulai 2013/2014.

Peneliti   : Apa peran dan keterlibatan Anda daam pengelolaan dana BOS?

Narasumber   : Dana BOS saya sebagai pengguna saja.[ER68] Penggunapun saya tidak membuat kebijakan di anggaran, terus nanti di pak Kunto tentang anggaran, saya hanya pengguna, pengguna pun hanya daftar nama. Kalau yang berhubungan dengan siswa itu ke BK. Untuk pengguna secara langsung detailnya ke mas Pur (staf tata usaha). Di WKS 2, untuk PPDB sejauh ini untuk anggaran memang kami yang membuat dengan tim kami yang di WKS 2. Namun tidak menutup kemungkinan kita menerima masukan-masukan dari para pengguna anggaran, misal dari pembina ekstrakurikuler. Saya rekap, apa yang kurang dari itu kita tambahkan. Setelah dikumpulkan di saya terus ke bagian anggaran.[ER69] Terus kalau oke ke dinas terus di des kan. Kalau dulu di kota, sekarang (2017) di provinsi. Setelah itu langsung bisa digunakan.

Peneliti   : Menurut keterangan, komponen mengenai asuransi dan bencana adalah wewenang WKS II. Mengapa komponen tersebut tidak dianggarkan?

Narasumber   : Bencana itu tidak masuk di WKS II, masuknya di sarana prasarana, WKS III. Kalau asuransi siswa itu ke saya.

Peneliti   : Apakah ada sosialisasi terkait dana BOS dari bagian anggaran?

Narasumber   : Ada, tapi tidak secara langsung lah. Yang bisa digunakan apa saja. Kemudian misal PPDB. PPDB itu kemarin untuk transportasi kita

tidak bisa masukkan, untuk ATK bisa masuk, untuk snack bisa masuk.

Peneliti : Bagaimana keterlibatan Anda dalam pelaksanaan dana BOS?

Narasumber : Sejauh ini WKS II sebagai pengguna anggaran saja. Untuk usulan itu memang kita usul, tapi untuk kepentingan kita dapat iya atau tidak tergantung tim anggaran.[ER70]

Peneliti : Berapa siswa yang diajukan untuk mendapatkan dana BOS?

Narasumber : Semua siswa tidak, karena keterbatasan. Untuk anak-anak yang mendapat BOS hanya sekian persen tidak semuanya. Tapi kita mengakomodir terutama anak-anak yang tidak mampu. Kalau dulu sih pernah semua anak mendapat BOS, tapi jaman dulu, sekarang kan tau anak ini mampu membayar jadi tidak dapat BOS. Apalagi sekarang ya ada anak yang pake SKTM sejumlah 177 anak. Nah itu apakah dapat BOS semua atau tidak. Tentu kan kita kalkulasi dulu BOS nya itu dapat berapa. Nah bisa masuk semua atau tidak atau diratakan atau tidak. Nah misal Rp 200.000,- per anak, tapi yang ada di BOS hanya 70, Nah nanti mau diratakan atau giliran gitu.

Peneliti : Siapa yang mengajukan siswa penerima dana BOS?

Narasumber : Ada dari usulan dari teman-teman yang dia paham betul terhadap anak yang bersangkutan, misal dia anak tidak mampu atau anak yatim piatu. Yang menentukan dari tim anggaran. Langsung ke BK.

Peneliti : Ekstrakurikuler apa saja yang didanai oleh dana BOS?

Narasumber : Semua didanai, tapi tidak keseluruhan. Kita modelnya ambilnya yang bisa masuk saja.

Peneliti : Bgaimana realisasi anggaran yang diajukan?

Narasumber : Dananya kurang.

Peneliti : Apa saja hambatan yang dihadapi dalam penggunaan dana BOS?

Narasumber : Yang pertama, seringkali dana BOS itu terlambat cair. Kita sudah program jauh-jauh hari, ternyata pagunya itu turunnya belakangan. Nah kita kadang-kadang untuk kegiatan itu pun, misal mau lomba, kalau dana itu terlambat datangnya kita tidak bisa apa-apa.

Antisipasinya secara tidak langsung dana-dana kemarin yang tidak dipakai bisa dipakai. Kegiatan yang penting saja yang dilaksanakan. Misal ada lomba di provinsi tapi tidak ada dana ya kita tidak kirim. Termasuk PPDB kemarin juga terlambat turun. Kalau secara kegiatan tidak menghambat, menghambatnya di proses SPJ-an atau pertanggungjawaban dan honor. Padahal sudah dikejar-kejar *deadline* ternyata sampai hari-H kita tidak bisa memberi hasil jerih payahnya. Harusnya kan ketikan panitia selesai semuanya juga selesai.[ER71]

Peneliti : Bagaimana peran kepala sekolah terkait pengelolaan dana BOS?

Narasumber : Ya berkaitan langsung, karena secara organisatoris bapak kepala sekolah yang mengkoordinir ya. Dari apa yang beliau dapatkan, dari sosialisasi BOS, sebetulnya bapak kepala sekolah sudah pas dalam alokasi BOS, hanya saja yang di lapangan ini yang kadang-kadang kesulitan untuk keterlaksanaannya.[ER72]

Peneliti : Menurut Anda, apa kekuatan (*strength*) dana BOS?

Narasumber : Sangat bagus dan sangat membantu, karena dana dari masyarakat itu tidak serta merta bisa terbayarkan. Karena kadang bayar sekolah 1 bulan kemudian 2-3 bulan tidak bayar. Pendampingan pembayaran dari masyarakat kan terjamin karena ada BOS itu. Tapi ya itu kadang *timing*-nya kurang tepat. Waktu kita butuh misalnya mau ujian kok dana BOS tidak kunjung turun. Nah ini akan menghambat, tapi kalau untuk supaya turunnya *timing*-nya tepat, ini yang kurang bisa kita prediksi. Kalau membantu sih membantu karena bagus dana BOS itu.[ER73]

Peneliti : Menurut Anda, apa kelemahan (*weakness*) dana BOS?

Narasumber : Waktu yang kurang pas turun dananya. Disatu sisi ketika kita sudah menyusun anggaran ternyata waktunya tidak pas. Dana yang kita harapkan tidak sesuai.[ER74]

Peneliti : Menurut Anda, apa saja peluang (*opportunity*) dana BOS?

Narasumber : Banyak sekali, dari apa yang sudah didapatkan dari dana BOS itu. Sangat membantu dana pendidikan. Dan memacu untuk peserta didik. Jadi masyarakat lebih memacu peserta didik ke SMKN 2 Magelang. Jadi SMKN 2 Magelang itu salah satu penyelenggaraan dana BOS.[ER75] Peluang yang lain, keterikatan dengan BOS jauh dari harapan, membuat program yang terlalu muluk, kenyataannya yang diberikan seperti yang diinginkan.[ER76] Itu yang negatif. Yang positif, sangat membantu terutama bagi yang tidak mampu. Dan dari sekolah misal untuk pmbanguanan dan lain-lain, utamanya yang berhubungan dengan anak-anak lah, sesuai 17 mata anggaran yang ada.[ER77]

Peneliti : Menurut Anda, apa ancaman (*treath*) dana BOS?

Narasumber : Ada menurut saya, jangan sampai itu menjadi ketergantungan dengan pemerintah, karena dana BOS itu pemerintah harus menganggarkan yang besar. Jangan sampai itu bersumber dari utang luar negeri, kalau sampai demikian kan otomatis akan mencekik rakyat juga, pajak semakin tinggi. Selama ini kan pajak naik, ya mungkin dari satu sisi pajak naik itu masuk ke dana pendidikan, yang 20% itu. Suatu ancaman juga kembali ke orang-orang tidak mampu nanti akan sulit mengikuti irama-irama dari pemerintah yang demikian.[ER78]

PENGGUNA ANGGARAN (Wakil Kepala Sekolah III)

Nama   : **Afif Suryono, S.Pd., M.Pd.**
Waktu wawancara   : **20 Juli 2017 pukul 11.22 WIB**
Tempat wawancara : **SMK Negeri 2 Magelang**
Hasil   :

Peneliti   : Apa peran dan keterlibatan Anda di perencanaan dan pelaksanaan dana BOS?

Narasumber   : Terkait tugas saya yang membidangi sarana prasarana dan SDM[ER79]. Kita bermula dari EDS (Evaluasi Diri Sekolah). Dari item-item yang ada, kita lihat program-program yang sudah dilaksanakan. Mana yang sudah optimal mana yang belum berdasarkan 8 standar nasional pendidikan (standar isi, proses, kompetensi lulusan, pendidik dan tenaga kependidikan, dan lian-lain). Jatah saya adalah mengoptimalkan standar pendidik dan tenaga kependidikan serta standar sarana prasarana. Dari dasar itu, maka kita lihat riil yang ada di lapangan mana yang sudah optimal mana yang belum dari indikator yang ada di EDS itu mana yang kemudian menjadi sebuah program yang bisa dikembangkan dalam rangka memenuhi bahkan kalau bisa melebihi standar nasional pendidikan.[ER80] Karena kalau SNP (Standar Nasional Pendidikan) itu kan KKM (Kriteria Ketuntasan Minimal) nya mbak. Jadi kita berupaya meningkatkan diatasnya. Contoh sederhana, misalnya indikator pengukuran tentang pengembangan keprofesian berkelanjutan (PKB) guru. Di sub kegiatan PKB akan ada publikasi ilmiah karya inovasi, di sub kegiatan publikasi ilmiah itu ada penelitian tindakan kelas (PTK). Nah di PTK itu kita belum optimal. Sehingga guru susah naik pangkat. Nah dengan dasar itu maka kita buat program pelatihan PTK. Kemudian adanya pelatihan tersebut guru dilatih oleh dosen, praktisi yang sudah

terbiasa melakukan PTK, akhirnya betul-betul PTK yang dilakukan itu PTK yang sesuai dengan gaya selingkung atau kaidah tertentu yang dipersyaratkan untuk pengakuan syarat ilmiah. Kemarin sudah kita lakukan dan bahkan kemarin itu SMKN 2 Magelang jumlah guru yang naik pangkat paling banyak se-Kota Magelang. Sekarang di proses per 1 Januari 2017 masuk provinsi ini, di Kota Magelang ada 12 guru yang akan naik pangkat, 10 diantaranya dari SMK Negeri 2 Magelang. Prosesnya baru di Dinas provinsi insyaAllah 1 Oktober 2017 SK nya turun. Itu salah satu yg selama ini kita laksanakan. Kemudian terkait penggunaan dana BOS untuk kegiatan pemenuhan sarana pembelajaran, itu kita menyesuaikan dengan pedoman yang ada di petunjuk teknis penggunaan Dana BOS 2016.[ER81] Misalnya disana dikatakan hanya boleh membeli laptop 1 ya kita hanya membeli laptop 1. Kalau boleh maksimal beli LCD itu 1 ya kita beli 1, tidak berani menyimpang dari dana ketentuan. Kemudian bagaimana kalau kita membutuhkan 5 sedangkan dari BOS hanya boleh 1? Maka kita beli dari dana peran serta dari masyarakat. Kalau dari perencanaan kita juga dari awal mengidentifikasi apa saja yang dibutuhkan dalam rangka untuk mendukung proses pembelajaran yang lebih meningkat.[ER82] Jadi misalnya ada proses pembelajaran yang pendekatan menggunakan IT, secara otomatis dibutuhkan LCD, laptop yang *standby* dan sebagainya. Kalau laptop itu sudah ada LCD sudah tersedia dan kondisinya baik, maka kita tidak menganggarkan untuk pengadaan. Tetapi perawatan. Jadi kita memastikan, ada petugas MR (*Maintenance Repair*) IT yang selalu mengidentifikasi, memastikan bahwa alat sarana yang dibutuhkan untuk pembelajaran di kelas itu sudah siap atau belum, atau ada kendala atau tidak. Kalau belum siap ya kita siapkan, kalau ada kendala kurang apa ya masuknya ke perawatan, tapi kalau udah rusak ya masuknya ke pengadaan. Kemudian sekali lagi kalau terkait dengan dana BOS kita tidak

berani meninggalkan petunjuk teknis, jadi tetap misalnya kan itu terbatas sekali mbak, misalnya disitu komputer hanya boleh 1 ya kita hanya beli satu. Otomatis kita kalo akan belanja barang setelah anggaran itu masuk menjadi 1 di RKAS/RAPBS sekolah. Maka anggaran itu bisa dibelanjakan, maka kita akan membentuk tim pembelian. Tim pembelian itu tugasnya nanti melakukan survey kepada 3 pembanding dan sebagainya. Nanti dipilih salah satu berdasarkan IKA(Instruksi kerja) terkait dengan pemilihan rekanan. Jadi ada prosedurnya, misalnya ada NPWP nya atau tidak, bagaimana ketepatan kerjasama untuk SPJ, dan sebagainya. Kemudian spek-spek yang disediakan untuk peralatan itu sesuai dengan kriteria standar atau tidak itu kita menilai, kemudian setelah dinilai kita putuskan, misalnya dari 3 kita putuskan 1. A yang jadi rekanan. Maka proses pembeliannya kita kepada rekanan A itu. Atau di toko tertentu itu, kemudian kita melakukan pembelian. Setelah pembelian, barang diantar, nanti ada tim pengecekan, jadi tidak sama antara yang membeli dan mengecek, apakah sesuai atau tidak, nah kalau sudah sesuai nanti barang itu SPJ nya komplit masuk ke inventaris, setelah itu ada identifikasi, terus barang itu diserahkan kepada unit pemakai, mislanya disini unit pemakainya WKS 1 bidang akademik untuk pembelajaran, nanti ada serah terima barang, dari petugas pengelola barang sekolah diserahkan kepada ketua unit pemakai. Misalnya dalam hal ini adalah WKS 1 ada tanda tangan berita acaranya kemudian ada saksinya. Saksinya biasanya staf saya satu dan guru satu. Sehingga barang itu terkontrol mbak. Barang belinya dimana, identifikasinya ini, kemudian dipakai, nanti setelah dipakai jika ada kartu pemakaian. Kartu pemakaian dipakai mulai tahun berapa, kondisinya seperti apa, di cek oleh MR IT (mas Yunus dan mas Heru). Pelaksanaannya seperti itu, sehingga riwayat barang itu jelas mulai tahun berapa. Karena seperti misalnya LCD kan ada masa pakainya

to, sekian sorot sekian ribu jam, kalau sudah sampai batasnya kan mau tidak mau tetap rusak.

Peneliti : Apakah ada rapat khusus dalam perencanaan dana BOS?

Narasumber : Ada, jadi kan gini mbak. Nanti kan ada tim anggaran, jadi nanti ketua unit itu sesuai bidang tugasnya masing-masing mengusulkan anggaran yang dibutuhkan dalam satu tahun berjalan. Ketika anggaran itu diusulkan, maka nanti akan ada yang namanya des anggaran. Des anggaran itu nanti akan ada klarifikasi dari pengusul apakah sesuai dengan pagunya harganya. Apakah sesuai dengan barang yang akan dibeli itu masuk dalam program RKS (Rencana Kerja Sekolah) atau tidak. Nah setelah des sekolah itu di setujui, misalnya nanti masuk WKS 3, anggarannya sekian, misalnya Rp 400.000.000,-, Rp 8.000.000,- untuk beli LCD, dan lain-lain. Nah nanti dibakukan menjadi RKAS sekolah. RKAS sekolah itu sebelum dilaksanakan harus di des oleh dinas pendidikan kota Magelang kalau sekarang (2017) adalah BP2MK. Ketika disana sudah sah disetujui, di tanda tangan menjadi RKAS (Rencana Kerja Anggaran Sekolah) tahun ini misalnya. Jadi baru boleh dibelanjakan.[ER83] Harus prosesnya panjang, diusulkan dulu kemudian anggarannya harus sesuai, kemudian setelah itupun nanti diperiksa mbak oleh inspektorat, ya tidak boleh speknya ini kok harganya di atas standar, nanti ada harga patokan tertinggi di daerah itu. Misalnya LCD jenis ini di Magelang harga patokannya Rp 5.000.000,- kok kita belinya Rp 6.000.000,- tidak boleh, nanti di pemeriksaannya kena.

Peneliti : Apakah ada sosialisasi/pelatihan untuk pengelolaan dana BOS?

Narasumber : Ada, sosialisasi selalu dilakukan, karena perubahan petunjuk teknis yang ada, dulu 12 item, kemudian 15 item, kemudian sekarang 17 item. Kita kan otomatis harus langsung mengacu juknis yang terbaru. Dan kendala kami, dana BOS itu kadang datangnya mepet, terkait pembelian dan sebagainya kemudian SPJ-

nya, yang menjadi kendala kami di lapangan seperti itu. Misalnya Juli seperti ini sudah butuh barang, nanti kan turun dananya tidak bulan Juli, atau mendekati Desember yang sudah mendekati batas akhir SPJ, sehingga belanjanya kita cepat gitu ya.[ER84] Jadi kendala di lapangan seperti itu.

Peneliti   : Apa saja hambatan yang dihadapi dalam penggunaan dana BOS?

Narasumber : Iya, transfer dananya kadang terlambat[ER85]. Seharusnya, idealnya, kalau kita boleh menyarankan, tahun pembelajaran sekolah itu kan mulai Juli, nah kalau dana BOS itu bisa turun awal Juli atau malah sebelum Juli itu kita bisa langsung distribusi, jadi Juli itu sudah sesuai dengan yang diharapkan. Tetapi masalah lagi dana BOS itu kan dihitung dari jumlah siswa. Nah jumlah siswa itu akan ter-*update* terbaru kan tahun pelajaran baru itu dimulai, jadi kondisi seperti itu.

Peneliti   : Menurut pengamatan Anda, apakah *Strenght* (Kekuatan), *Weakness* (Kelemehan), *Opportunity* (Peluang), dan *Treath* (Ancaman) untuk pengelolaan dana BOS dilihat dari berbagai aspek?

Narasumber : Jadi kalau kita mau melihat SWOT analisis kan kita harus melihat dari 2 sisi ya, internal dan eksternal. *Strenght* dan *weakness*, kekuatan sama kelemahannya kita bicara kedalmnya, atau internalnya. Sedangkan ancaman serta peluangnya kita berpikir eksternalnya. Dari beberapa hal itu memang salah satu kendala SPJ nya juga sangat rumit, kemudian pemahaman bendahara mengikuti perkembangan SPJ BOS itu juga perlu ditingkatkan.[ER86] Terus terang ditempat kami seperti itu, meskipun demikian tetap kebermanfaatan dana BOS sangat luar biasa. Bisa membantu dari sisi pemenuhan kebutuhan-kebutuhan siswa sesuai dengan petunjuk teknis yang ada.[ER87] Tapi memang ada beberapa hal kelemahannya adalah dari sisi tim pengelola terkadang memang agak ragu untuk melakukan pembelian, ada semacam kehati-hatian yang berlebihan,

takut salah.[ER88] InsyaAllah tidak ada penyimpangan, tapi karena terkadang kehati-hatian, *ojo-ojo* tidak boleh beli ini itu dan sebagainya. Karena kita memang terlalu hati-hati takut salah, karena kadang-kadang petunjuk teknis tidak sangat operasional. Misalnya ini, nanti ketika diperiksa bisa saja penafsiran pemeriksanya beda. Ya itu kendala di lapangan. Jadi kita terkadang terlalu hati-hati untuk membelanjakan dana BOS yang sampai akhirnya terkadang menjadi ragu (skeptis) ya karena kehati-hatian itu takut salah. Tetapi secara prinsip kebermanfaatannya sangat tinggi. Kalau dari eksternal lebih ke harapan ya. Harapan kedepannya dana BOS tetap diperbesar, sehingga tanggungan masyarakat bisa lebih minim. Kemudian penggunaan dana BOS lebih menyentuh kepada seluruh standar nasional pendidikan. Lebih-lebih prosentasenya untuk membantu guru tidak tetap dan pegawai tidak tetap prosentasenya lebih tinggi.[ER89] Kalau sekarang kan baru dipersepsikan 15%. Itu saja juknisnya masih kadang belum kita terima. Kalau misalnya petunjuk-petunjuk itu bisa lebih fleksibel, sekolah bisa lebih menggunakan dana BOS untuk kepentingan sekolah yang lebih luas. Itu mungkin asas kebermanfaatannya lebih tinggi.[ER90] Karena manajemen berbasis sekolah itu kan terkadang antara sekolah satu dengan sekolah yang lain itu tidak sama persis. Sekolah ini ingin menonjolkan di bidang ini, otomatis nanti dampak pengeluarannya lebih banyak kepada apa yang ingin ditonjolkan. Contoh kita akan mengunggulkan akuntansi. Tentu nanti postur APBS atau RKAS nya itu lebih banyak kepada akuntansi, misalnya untuk LKS. Tahun ini kok potensi yang paling tinggi untuk anak akuntansi. Pasti nanti *support* dananya yang paling banyak untuk bimbingan siswa LKS akuntansi. Tapi suatu ketika kok AP atau pemasaran, otomatis nanti arahnya kesana. Kalo hal seperti itu bisa difleksibelkan mungkin asas kebermanfaatannya bisa lebih tinggi.

Peneliti   : Adakah pemeriksaan dari pusat?

Narasumber   : Iya, jadi kalo ada inspektorat itu kan tim pengguna anggaran akan dipanggil. Karena kalo kita pembelian kan ada kepanitiaan. Otomatis nanti dari SPJ yang ada itu dibuka bersama antara inspektorat dengan tim anggaran, Pak Kunto, dan kami pengguna anggaran. Nanti diskusi apakah ada yang tidak sesuai atau tidak. Nah kalau sudah sesuai yasudah, *clear*. Kalau ada yang tidak sesuai ya kita diskusi kemudian ada dokumentasi, kemudian nanti itu masuk kategori temuan atau tidak. Kalau memang tidak ya sudah itu menjadi SPJ bisa diterima.

Peneliti   : Bagaimana perlakuan terhadap anggaran yang tidak habis terpakai?

Narasumber   : Ketika waktu berjalan kan ada RAPBSP, perubahan, jadi ketika ada dana yang tidak habis pasti ada perubahan melihat perkembangan dari sekolah. Ada sesuatu yang mungkin tadinya, contoh sederhana lah beli LCD 10 misalnya tapi LCD 10 kan tidak boleh, misalnya saja mbak ini untuk contoh. Tapi ternyata dalam perjalanan kok LCD nya yang rusak tidak sampai 10. Cuma ada 8. Nah berarti ada 2 anggaran LCD yang dialihkan untuk pembelian yang lain. Jadi APBSP itu sebelum direalisasikan juga harus ditandatangan dulu oleh dinas. Jadi secara legal formalnya sebelum ditandatangi kita tidak boleh menggunakan anggaran. Jadi besok pegangan pemeriksa itu kan ini anggarannya, pelaksanaannya seperti apa, kemudian SPJ nya sesuai atau tidak. Tidak boleh kita beli sesuatu yang belum kita anggarkan. RAPBSP biasanya dilaksanakan pada bulan Januari-Maret, di semester genap. Biasanya kan sampai Desember itu APBS, kemudian kalau ada perubahan itu dibulan Januari sampe maret itu ada RAPBSP atau APBSP perubahan, mengikuti tahun akademik tahun pelajaran. Ketika ada sisa anggaran itu dialokasikan lagi di RAPBSP dan kebutuhan yang lain pun harus sesuai juknis ya mbak. Jadi tidak

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kita gunakan selain alokasi BOS meskipun kita butuh. Misalnya kita butuh kamera tapi disana tidak boleh, ya tidak berani ya.

Peneliti : Pengalokasian ulang apakah harus sesuai dengan sisa anggaran, misal sisa anggaran di WKS 3 itu boleh digunakan untuk unit lain misalnya perpustakaan ataupun yang lain?

Narasumber : Boleh. Nanti kan setelah menjadi silpa (sisa lebih penggunaan anggaran) itu setelah dihitung nanti otomatis tidak harus di unit itu sendiri, bisa di unit yang lain tergantung skala prioritas. Karena kan kita bicara sistem. Satu kesatuan. Unit yang lain masih membutuhkan ya kita tidak apa-apa digunakan untuk menopang kegiatan yang untuk unit kerja lain.

PENGGUNA ANGGARAN (Wakil Kepala Sekolah IV)

Nama   : **Drs. Bagus Susilo**

Waktu wawancara : **24 Juli 2017 pukul 14.40 WIB**

Tempat wawancara : **SMK Negeri 2 Magelang**

Hasil   :

Peneliti : Bagaimana peran dan keterlibatan Anda dalam pengelolaan dana BOS?

Narasumber : Untuk PKL, kerjasama dengan K3 menentukan lokasi. Kemudian membuat surat permohonan untuk tempat PKL. Kemudian K3 menyiapkan data siswa untuk masing-masing tempat PKL. Berdasarkan jadwal penyerahan, K3 membuat daftar pembimbing. Kemudian membawa administrasi untuk menyerahkan siswa, membimbing, memantau, menarik. Nah disitu penggunaan biaya BOS-nya. Kemudian menarik, nanti kita tinggal menyiapkan sertifikat dan daftar insentifnya.[ER91] Kalau dana itu kan terpusat di bagian anggaran. Kita memberikan laporan.[ER92] Dalam melaksanakan PKL ada berapa instansi, ada berapa pembimbing, sehingga nanti ketemu biaya untuk berapa instansi, biaya untuk penjajagan, berapa instansi, dan sebagainya. Itu data yang kita miliki kita serahkan ke bagaian anggaran, dan nanti kita menyusun laporan keuangan berdasarkan SPJ yang sudah dilakukan.[ER93] Kalau PKL lebih ke WKS 4. Kalo untuk yang kerja lebih ke BKK. Untuk keberlanjutan siswa (*trace study*) itu juga ranah BKK. Nanti setelah lulus siswa mau diarahkan kerja dimana, pemantauannya dan lain-lain. *Leading sector*-nya BKK, nah BKK ada dibawah WKS 4.

Peneliti : Apa saja hambatan yang dihadapi dalam penelolaan dana BOS?

Narasumber : Ya selama petunjuknya sudah jelas ya kita tinggal mengikuti, bisa digunakan untuk apa saja, nanti kita tinggal mengikuti. Kalau

ketentuannya digunakan untuk telepon ya kita gunakan itu. Dalam kota berapa luar kota berapa.

Peneliti : Adakah sosialisasi pengelolaan dana BOS?

Narasumber : Ya awal tahun kita ada koordinasi dengan tim anggaran untuk menentukan jumlah instansi, kegiatan-kegiatan, dan lain-lain. Selanjutnya ketika pelaksanaan kegiatan, ya sebatas lapor dan menyerahkan bukti ke tim anggaran.

Peneliti : Menurut Anda, apa kekuatan (*strength*) dana BOS?

Narasumber : Ya dengan adanya dana BOS ya harusnya kita lebih intens menjalin kerjasama dengan instansi, jadi jumlahnya bisa lebih banyak. Jangkauannya juga lebih jauh.[ER94] Tinggal nanti anaknya mau tidak PKL di tempat yang jauh. Nanti harus kos/asrama, dan lain sebagainya.

Peneliti : Menurut Anda, apa kelemahan (*weakness*) dana BOS?

Narasumber : Tidak ada masalah selama kita mengikuti petunjuknya. Tertib dan rutin administrasi.

Peneliti : Menurut Anda, apa peluang (*opportunity*) dana BOS?

Narasumber : Ya yang jelas kalau dananya cukup kan kegiatan jadi lebih lancar.[ER95]

Peneliti : Menurut Anda, apa ancaman (*treath*) dana BOS?

Narasumber : Tidak ada. Kita sudah ada pagunya, ada jadwalnya. Kita juga tidak lepas dari pengawasan. Kalau misalnya ketika laporan kita ada yang kurang kan tim anggaran bisa memberikan penjelasan yang cukup.

Appendix 1. Research Permit

KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI
UNIVERSITAS NEGERI YOGYAKARTA
FAKULTAS EKONOMI
Alamat : Jalan Colombo Nomor 1 Yogyakarta 55281
Telepon (0274) 554902, 586168 pesawat 817, Fax (0274) 554902
Laman: fe.uny.ac.id E-mail: fe@uny.ac.id

Nomor : 1361/UN34.18/LT/2017   13 Juli 2017
Lamp. : 1 Bendel Proposal
Hal   : **Ijin Penelitian**

Yth .   **Kepala SMK Negeri 2 Magelang**
       Jalan Ahmad Yani No 135 Kramat Selatan, Magelang Utara, Kota Magelang

Kami sampaikan dengan hormat, bahwa mahasiswa tersebut di bawah ini:

Nama	:	Esti Rahayu
NIM	:	13803241097
Program Studi	:	Pendidikan Akuntansi - S1
Judul Tugas Akhir	:	EFFECTIVENESS ANALYSIS OF VOCATIONAL HIGH SCHOOL OPERATIONAL SUPPORT FUNDS (BOS SMK) IN SMK NEGERI 2 MAGELANG IN THE YEAR OF 2016
Tujuan	:	Memohon ijin mencari data untuk penulisan Tugas Akhir Skripsi
Waktu Penelitian	:	Senin - Kamis. 17 Juli - 31 Agustus 2017

Untuk dapat terlaksananya maksud tersebut, kami mohon dengan hormat Bapak/Ibu berkenan memberi izin dan bantuan seperlunya.

Demikian atas perhatian dan kerjasamanya kami sampaikan terima kasih.

                                            Wakil Dekan I

Tembusan :
1. Sub. Bagian Pendidikan dan Kemahasiswaan :
2. Mahasiswa yang bersangkutan.

                                         Prof. Sukirno. S.Pd., M.Si., Ph.D.
                                         NIP. 196904141994031002

PEMERINTAH PROVINSI JAWA TENGAH
DINAS PENDIDIKAN DAN KEBUDAYAAN
SEKOLAH MENENGAH KEJURUAN NEGERI 2
MAGELANG
Jalan Jenderal Ahmad Yani 135 A Kota Magelang Kode Pos 56115
Telepon 0293-362577 Faksimile 0293-313172 Surat Elektronik smkn2magelang@yahoo.com

SURAT KETERANGAN
Nomor : 070/ 273 /230.SMK.2

Yang bertanda tangan dibawah ini :

Nama : Drs. SUPRIYATNO, M.Pd
NIP. : 19610125 198603 1 005
Pangkat, Gol./ Ruang : Pembina, IV/a
Jabatan : Kepala SMK Negeri 2 Magelang

menerangkan dengan sesungguhnya, bahwa Mahasiswa Fakultas Ekonomi Universitas Negeri Yogyakarta, sebagai berikut :

Nama : ESTI RAHAYU
NIM : 13803241097
Fakultas : Ekonomi
Program Studi : Pendidikan Akuntansi – S1

benar-benar telah melaksanakan Penelitian di SMK Negeri 2 Magelang dalam rangka penyusunan Skripsi dengan Judul **"EFFECTIVENESS ANALYSIS OF VOCATIONAL HIGH SCHOOL OPERATIONAL SUPPORT FUNDS (BOS SMK) IN SMK NEGERI 2 MAGELANG IN THE YEAR OF 2016"**. Penelitian tersebut dilaksanakan pada tanggal 17 Juli 2017 s.d. 31 Agustus 2017 .

Demikian surat keterangan ini diberikan untuk dipergunakan sebagaimana mestinya.

Magelang, 4 September 2017
Kepala SMK Negeri 2 Magelang

Drs. Supriyatno, M.Pd
NIP. 19610125 198603 1 005

Interview with the Principal

Interview with the Budget Team Leader

Interview with the BOS Treasurer

Interview with the *dapodik* operator

Interview with the School Committee

Interview with the related parties (Ka Perpus)

Interview with the related parties (K3 Akuntansi)

Interview with the related parties (WKS I)

Interview with the related parties (WKS II)

Interview with the related parties (WKS III)

Interview with the related parties (WKS IV)