

Analysis of the Implementation of the School Operational Assistance Program at the State Junior High School 1 Taliwang, West Sumbawa Regency

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Abstract

This research discusses a thesis on the Analysis of the Implementation of the School Operational Assistance Program in State Junior High School 1 Taliwang, West Sumbawa Regency. The objectives of this research are as follows: 1. to explain the process of implementing the School Operational Assistance Program in State Junior High School 1 Taliwang, West Sumbawa Regency. 2. To describe the impact of implementing the School Operational Assistance Program in State Junior High School 1 Taliwang, West Sumbawa Regency. 3. To identify the supporting and inhibiting factors in the implementation of the School Operational Assistance Program in State Junior High School 1 Taliwang, West Sumbawa Regency. The research method used for this study is a qualitative research design. Qualitative research is a research approach that uses a scientific background to interpret phenomena and is conducted by involving various available methods. The study involved 1 headmaster of State Junior High School 1 Taliwang, 1 BOS fund treasurer, 2 teachers, and 2 parents. Data collection procedures included interviews and documentation, with data analysis using qualitative descriptive analysis the implementation of the BOS program at State Junior High School 1 Taliwang was carried out in accordance with the BOS guidelines outlined in the Regulation of the Minister of Education, Culture, Research, and Technology of the Republic of Indonesia Number 63 of 2022 regarding the Technical Guidelines for School Operational Assistance. Additionally, State Junior High School 1 Taliwang was considered transparent in terms of receiving and using BOS funds. This transparency was evident through information boards displaying BOS fund receipts for each semester throughout the year and BOS fund expenditures for each semester over the year. As a result of this research, it can be concluded that the process of implementing the BOS program at State Junior High School 1 Taliwang is fairly effective, despite several challenges in its implementation.

Keywords: Implementation, BOS Fund Program.

Abstrak

Penelitian ini membahas tesis tentang Analisis Implementasi Program Bantuan Operasional Sekolah (BOS) Pada Sekolah Menengah Pertama (SMP) Negeri 1 Taliwang Kabupaten Sumbawa Barat. Tujuan penelitian ini terdiri atas; 1. Untuk menjelaskan proses Implementasi program bantuan operasional sekolah (BOS) pada sekolah menengah pertama (SMP) Negeri 1 Taliwang Kabupaten Sumbawa Barat. 2. Untuk menjelaskan dampak Implementasi program bantuan operasional sekolah (BOS) pada sekolah menengah pertama (SMP) Negeri 1 Taliwang Kabupaten Sumbawa Barat. 3. Untuk mengetahui faktor pendukung dan penghambat dalam Implementasi program bantuan operasional sekolah (BOS) pada sekolah menengah pertama (SMP) Negeri 1 Taliwang Kabupaten Sumbawa Barat. Metode Penelitian yang digunakan desain penelitian ini adalah pendekatan kualitatif (qualitative research). "Penelitian kualitatif adalah penelitian yang menggunakan latar ilmiah, dengan maksud menafsirkan fenomena yang terjadi dan dilakukan dengan jalan melibatkan berbagai metode yang ada. Jumlah informan yang digunakan sebanyak 1 orang Kepala Sekolah Menengah Pertama di SMP Negeri 1 Taliwang, 1 orang bendahara dana BOS, 2 orang guru, 2 orang wali murid. Prosedur pengumpulan data menggunakan wawancara dan dokumentasi. Analisis data menggunakan analisis deskriptif kualitatif. Pengimplementasian program BOS di SMPN 1 Taliwang dilaksanakan sesuai dengan juknis BOS yang tercantum dalam Peraturan Menteri Pendidikan Kebudayaan Riset dan Teknologi Republik Indonesia Nomor 63 Tahun 2022 tentang Petunjuk Teknis Bantuan Operasional Sekolah. Dan juga pihak SMP Negeri 1 Taliwang dinilai telah transparan mengenai penerimaan serta penggunaan dana BOS, hal ini dapat dilihat dari adanya papan informasi yang berisi penerimaan dana BOS pada tiap semester selama satu tahun, serta pengeluaran dana BOS pada tiap semester selama satu tahun. Sehingga dari penelitian ini dapat ditarik kesimpulan bahwa proses implementasi program BOS di SMP Negeri 1 Taliwang sudah cukup baik, meskipun banyak kendala dalam implementasinya.

Kata kunci: Implementasi, Program Dana BOS.

INTRODUCTION

BOS funds are activities from government programs in education designed to ensure the continuity of education in secondary and elementary schools. With this activity, the government hopes that the committee will prove that it will guarantee the community's right to receive the best possible education services. The start of the BOS funding assistance program was carried out in 2005 by the DPR RI and the government, the proceeds of which were funds

from fuel subsidy compensation. After the implementation of the BOS fund program in 2005, the government became the party responsible for implementing the BOS fund, but it still encountered obstacles. Due to the implementation journey. These funds have an impact on the emergence of various problems, for example allocation, socialization, distribution and some people who do not support this BOS funding program. Another problem is that student data has changed because the students

have transferred, and SPJ in the use of funds has not been reported so the data is not monitored, many schools have not made administration properly, it is not clear about underprivileged students with indicators to get funds from this boss so that participants These students are free from school fees. And there are students who cannot pay school fees.

Looking at the Regulation of the Minister of Education in Number 6 of 2021 regarding the use of school operational assistance processing techniques, it is stated that: "BOS funds are used so that schools can fund non-personnel expenditures at the secondary and primary education levels. To implement the compulsory education program, these funds can also be used to fund other activities. Which of course remains related to existing laws. Regular BOS is funds provided to cover operational expenditure activities for all students in secondary and primary education." The processing of BOS funds is carried out guided by the principles carried out in line with Ministerial and Cultural Regulations Number 6 of 2021, namely: a. Flexible use can be done to cover needs and shortages in schools. b. Its effective use will always produce an influence so that school goals are achieved. c. Boss funds are used efficiently so that the quality of education and learning continues to improve. The funds spent are also expected to be minimal and produce optimization and satisfaction in terms of the results to be obtained. d. Accountability for its use and implementation can have complete responsibility with logical considerations made based on law. e. Transparent use is carried out in an open manner and accommodates the opinions of policy makers who will be in line with fixing and overcoming existing problems in schools.

The problem that occurs with BOS funds is that socialization affects the understanding of the wider community and there is still minimal socialization and misunderstanding of this BOS fund program. The ineffectiveness of the socialization process can still be seen from the arrival of the students' parents, especially students who are said to be underprivileged groups who do not know that there is financial assistance from the government for them. This problem can occur due to a lack of socialization

process, poor families lack access to news media that generally can be enjoyed by well-off people, for example newspapers, radio, television. It is situations like this that provide an understanding of the mistakes made by underprivileged residents and, worst of all, the socialization process will fail.

Not to mention the problem related to insufficient BOS funds for school operations has actually been recognized from the start by the government, especially if BOS is oriented to improve the quality of educational services. For this reason, the BOS fund guidelines state that if BOS funds from the Ministry of National Education are insufficient, the regional government is obliged to meet the operational fund shortage from the APBD. The role of local government also determines the success of education financing programs through BOS funds. The regional government's obligation is to provide BOS matching funds from the center with APBD funds so that school needs can be met in accordance with national standards. In practice, this provision has not been fully implemented as it should. Many regions are not willing or able to allocate budgets to cover the shortfall in BOS funds. That means schools are left operating with substandard funding. In the long term, the practice of providing this kind of education will affect the quality of educational services. The scope of the regional government's role is not only limited to participation in financing but also its role and responsibility for program implementation from the initial stage to implementation, including supervision. An issue that is no less important is the extent to which the rights of stakeholders, especially students, are fulfilled in accordance with applicable provisions, especially for poor students in private schools considering that private schools are not included in the targets of free school implementers, but private schools are recipients of BOS funds which are obliged to provide free fees for poor students.

Regarding the opinion above, it can be concluded that efforts to formulate a policy, especially since the form of the policy is included in regulations in the regions, therefore formulating the policy is definitely not that easy because in formulating it there are many forces

and factors that influence the making of public policy. From the development section in the education sector, the West Sumbawa Regency Education and Culture Service is the party that has the competence to implement the BOS funding program in each school in West Sumbawa Regency. Including at State Junior High School 1 in Taliwang District, West Sumbawa Regency, the BOS funds are closed, sometimes they don't contact the committee or the students' parents. As a result, the students' parents have difficulty accessing the BOS Fund data. This can happen because the authority given is solely carried out by the school to target students who will receive financial assistance. The procedure for targeting students who are less able to get it is not in accordance with the technical instructions for BOS Fund Assistance because it is not evenly distributed to students who are truly disadvantaged.

This is due to the large area that must be covered while the management staff in the district BOS Team is very limited. Time limitations are also an obstacle because on average managers only carry out BOS administrative tasks after official working hours (after 16.00). Another problem faced in managing BOS in West Sumbawa Regency is the unavailability of safe guarding funds from the APBD for management, resulting in less than optimal coordination and monitoring. The implementation of BOS at the school level in West Sumbawa district is also characterized by irregularities or non-compliance with implementing regulations, for example manipulation of student data, excess BOS funds that do not correspond to the number of students are not deposited into the State treasury, as well as errors in administering funds. BOSS. Some of the problems above became the basis for selecting research locations. For research data purposes, a case study will be carried out at SMP Negeri 1 Taliwang, West Sumbawa Regency.

Based on the background and clear explanation of why the researcher created the research title about BOS funds as in the information listed above, the researcher provides a concept so that the expected research can be analyzed and described clearly about the implementation of the School Operational

Assistance (BOS) program. . Therefore, the researcher focused on "Analysis of the Implementation of the School Operational Assistance Program (BOS) at the Negeri 1 Taliwang Junior High School (SMP), West Sumbawa Regency".

METHOD

The research being carried out by the researcher is using a qualitative approach so that the researcher uses four sources of information, including:

- a. Informant (Resource): In qualitative research the use of data used by researchers which comes from respondent means that response is a form of response to something that is needed or requested by the researcher. The position of this source in this research approach is no joke, meaning it is very important not only to provide responses but also as a person who has data. Therefore, they are also referred to as informants or can also be figures who are being researched and observed. Resource persons are also active actors in determining the success of a research because the research is based on data that they have previously submitted.
- b. Activities or what are usually called events. Information or data can be taken by observing activities or events that are related to the problems in the research. In relation to incidents or occurrences, researchers can immediately find out about the process of events that are happening directly. When the researcher makes observations on activities or events, the researcher can cross check the results of the verbal data that has been put forward by the subject being observed.
- c. Location or place is generally related to the target problem being researched. Location is data information and the type of data that must be collected. Existing data regarding the location and conditions of an activity can be extracted by looking at the source of the location, both locational and environmentally.
- d. Archives or archival documents are written data related to certain activities or events. Can be in the form of written documents or recordings such as archives. For example,

letters recording pictures, relics related to certain events or certain activities.

Qualitative research is research that obtains information from interviews with relevant sources from various parties involved in the use of aid funds to operate this school, also related to the driving and inhibiting factors in the implementation of school operational assistance policies and programs at the school. .

Information from interviews and reference sources from this research were then analyzed using qualitative research analysis techniques. In this research, techniques are used to collect information during and after interview activities in the research process.

RESEARCH RESULTS AND DISCUSSION

General Description of the Research Site

School Overview

SMP Negeri 1 Taliwang is the first secondary school founded in Taliwang sub-district, Sumbawa Regency in 1962, which is now West Sumbawa Regency. SMP Negeri 1 Taliwang is located on Jalan Undru Number 3, Kuang sub-district, Taliwang District, West Sumbawa Regency, which is in the center of Taliwang city and is one of the junior high schools that is much sought after by the people of Taliwang. SMP Negeri 1 Taliwang has teaching and educational staff, most of whom are supported by a level of education appropriate to the tasks they are responsible for. There are 61 teaching and educational staff, consisting of 1 principal, 47 teachers with 5 master's qualifications and 51 bachelor's qualifications, and 13 educational staff.

Discussion

Process of Implementing the School Operational Assistance Program (BOS) at the Junior High School (SMP) Negeri 1 Taliwang, West Sumbawa Regency.

In the Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia Number 63 of 2022 concerning Technical Instructions for Regular School Operational Assistance in article 1 paragraph (11), it is explained that Regular School Operational Assistance, hereinafter abbreviated as Regular BOS, is a Central

Government program for providing funding for personnel and operational costs of non-personnel for schools sourced from special non-physical allocation funds.

Based on observation data from research on the School Operational Assistance Program (BOS) at SMP Negeri 1 Taliwang, West Sumbawa district, in table 5, the response to all statements submitted was answered "Yes", this shows the process of implementing the school operational assistance program (BOS) in SMP Negeri 1 Taliwang implementation is good (as expected), as in the observation data with the first statement relating to the requirements set by the government.

In its implementation, the flow of disbursement of BOS funds at SMP Negeri 1 Taliwang is through the West Sumbawa Regency Education and Culture Office which is then transferred to a special BOS account for SMP Negeri 1 Taliwang. BOS funds are issued twice a year, namely every semester. The amount of funds received each semester is IDR 377,910,000.00. In total it amounts to IDR 755,820,000.00 a year.

The use of BOS funds in schools must be based on a joint agreement and decision between the school BOS management team, teacher council and school committee while still referring to the Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia Number 63 of 2022 concerning Technical Guidelines for Management of Unit Operational Assistance Funds. Education. The results of the agreement above must be stated in writing in the form of meeting minutes and signed by the meeting participants. Agreements on the use of BOS funds must be based on the priority scale of school needs, in particular to help accelerate the fulfillment of minimum service standards and/or national education standards.

Management of BOS funds is closely related to transparency and accountability reports on the use of BOS funds. Each school receiving BOS funds is required to form a school-level BOS Management Team as parties who are given the mandate and responsibility to organize and manage the funds provided so that they can ultimately be distributed according to the needs

of students. The School Level BOS Management Team itself consists of the Principal, Treasurer and parent representatives in addition to the School Committee.

SMP Negeri 1 Taliwang is considered to have been transparent regarding the receipt and use of BOS funds. This can be seen from the information board containing the receipt of BOS funds in each semester for one year, as well as the expenditure of BOS funds in each semester for one year. The information board is installed at the front of the school. Regarding accountability reports, SMP Negeri 1 Taliwang has implemented it in accordance with the regulations, namely submitting a fund management report at the end of each semester in one year.

In its implementation, SMP Negeri 1 Taliwang was deemed to have been able to implement the program to achieve the stated goals. This can be seen from that SMP Negeri 1 Taliwang no longer collects fees or charges for school operational costs in any form. However, SMP Negeri 1 Taliwang still accepts voluntary donations from parents. These donations are still allowed on condition that they are non-binding, the amount is not specified, and there is no deadline for giving. This voluntary donation is usually given by parents at each new school year, which is handed over directly to the administrative staff of SMP Negeri 1 Taliwang.

The researcher's analysis that the implementation of the BOS Program at SMPN 1 Taliwang is in accordance with the BOS Technical instructions can be seen in the results of interviews that have been conducted which can be interpreted to mean that the implementation of the BOS program is in accordance with the BOS Technical Instructions by getting 1,110,000 for each student, which is multiplied by the number of junior high school students Negeri 1 Taliwang according to Dapodik data for August of the previous year. The total receipt of school operational assistance funds this year was IDR 755,820,000. Therefore, it can be said that the implementation of the BOS program at SMP Negeri 1 Taliwang has been carried out based on the BOS Technical Guidelines for 2022.

Impact of Implementation of the School Operational Assistance Program (BOS) at at the Junior High School (SMP) Negeri 1 Taliwang, West Sumbawa Regency.

Based on the data in table 6 above obtained from interview data, the first question is whether the school operational assistance (BOS) program can have an impact on the competency standards of graduates at SMP Negeri 1 Taliwang in Sumbawa Regency? The answer to the first question can be seen as follows.

The principal said "yes, the school operational assistance (BOS) program has had a big impact on the competency standards of graduates at SMPN 1 Taliwang, as evidenced by the academic achievements of the graduates, as well as non-academic achievements at local and national levels. The school's reputation in the eyes of the community is also considered good. "This is an important indicator that graduates of SMPN 1 Taliwang have high standards compared to other schools in West Sumbawa Regency."

This statement is supported by the opinion of Djafar et al (2017) who say "The influence of the School Operational Assistance Program (BOS) in improving student learning achievement is in terms of achieving results, the use of BOS funds which refers to the quality of education is felt by students and their parents."

Furthermore, the second question relates to "can the school operational assistance (BOS) program have an impact on the competency standards of graduates at SMP Negeri 1 Taliwang in West Sumbawa Regency?" The answer to the first question can be seen as follows: The principal answered "Improving the Quality of Education through the BOS Program can be used to purchase textbooks, learning equipment and other educational resources, which can improve the quality of education at SMP Negeri 1 Taliwang. So, in my opinion, with the ongoing BOS Fund Assistance Program, it will be possible to improve student learning achievement."

The teacher said "the use of BOS funds can be used for teacher training, so that the quality of teaching increases and can be used to support extracurricular programs and social activities that are beneficial for student development outside

the classroom, so that the quality of education at SMPN 1 Taliwang continues to increase."

An explanation of the impact of implementing the school operational assistance (BOS) program is in line with the opinion of Maliki (2020) who said that in developing graduate competencies, with the existence of BOS schools can organize and optimize planning, implementation of learning activities, extra-curricular activities, tutoring outside school hours, competitions, and other student activities that lead to increased competence. Thus, it is clear that the role of BOS funds is very important and strategic for improving the quality of graduation.

Next, the third question was about "Is the school operational assistance (BOS) program used for physical repairs and maintenance at SMPN 1 Taliwang?" The principal answered "of course, the maintenance of facilities and infrastructure at SMPN 1 Taliwang uses BOS funds in addition to donations from student parents. For example, tables and chairs have been replaced with strong teak material. No longer using plywood tables or plastic student chairs."

The use of school operational assistance funds (BOS) is in accordance with the Details of Components for the Use of Education Unit Operational Assistance Funds in the Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia Number 63 of 2022 point h, which reads: Maintenance of Education Unit facilities and infrastructure is components used to finance activities in maintaining Education Unit infrastructure and providing or maintaining Education Unit facilities.

We can see the role of BOS funds in developing school facilities and infrastructure in the school's ability to finance, among other things, Power and Service Subscriptions, Maintenance and Maintenance of School Facilities and Infrastructure, Purchase/Maintenance of Multi Media Learning Equipment, and completion of required educational facilities. This activity is of course very important for the smooth and conducive implementation of education in schools.

The next question is the researcher's question is about what activities are funded by BOS and how does SMPN 1 Taliwang ensure

transparency and accountability in managing BOS funds? This question was answered by the head of SMPN 1 Taliwang "The use of BOS funds in schools still refers to the Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia Number 63 of 2022, including financing new students, library development, implementation of learning activities, learning principles, administration of schools, maintaining facilities and infrastructure, increasing teacher competency and so on". Then for transparency and accountability, he said "By holding meetings on the use of school operational assistance funds with related parties, jointly preparing documents on plans for using the BOS budget, reporting to the department on time, as well as transparency in the receipt and use of funds by having a notice board on the use of funds BOSS"

The explanation of the impact of the implementation of the school operational assistance (BOS) program is in line with the opinion of Maliki (2020) who said "BOS funds have a very important, strategic and contributive role for the smooth and successful implementation and improvement of the quality of education. Apart from that, with BOS funds Indonesia has also succeeded in accelerating the completion of nine years of compulsory education. The quality of education that is sought to be improved through the role of BOS funds is none other than conducive educational input conditions; effective educational management, processes and services so as to produce added value in all educational components, especially the component of students with high academic and non-academic achievements in accordance with applicable norms or standards and the expectations of educational customers."

Supporting and inhibiting factors in the implementation of the school operational assistance (BOS) program at the Junior High School (SMP) Negeri 1 Taliwang, West Sumbawa Regency.

Supporting factors

The first supporting or driving factor is communication. Communication greatly determines the success of achieving the goals of implementing public policy. In terms of

implementing the School Operational Assistance Program (BOS) at SMP Negeri 1 Taliwang, the communication carried out is between the School Level BOS Management Team and the parents or guardians of SMP Negeri 1 Taliwang students. This communication can be socialization in nature, the content of which is discussing what the BOS Program is, the amount of funds provided, and the use of funds received by the school. As explained by the principal, "the school always involves parents in making decisions regarding BOS funds, through meetings with parents and guardians of students. "At this meeting we can discuss the allocation and use of BOS funds, as well as being a forum for conveying information, hearing input and answering questions."

In connection with the socialization held by the SMP Negeri 1 Taliwang School, it is known that SMP Negeri 1 Taliwang routinely holds socialization for parents or guardians of students every new school year. This socialization activity discusses the amount of funds received by the school in the academic year as well as plans for allocating the funds that have been received. Parents or guardians of new students are also given an explanation of what the BOS Program is so that parents can properly understand the aims and benefits of the BOS Program. This is in line with the results of the researcher's interview with the head of SMPN 1 Taliwang who said "Our school, SMPN 1 Taliwang has a BOS management team consisting of school staff and a combination of parents and students who are tasked with supervising the allocation of funds, planning the use of funds, compiling reports and ensuring that BOS funds are used in accordance with the guidelines." Schools also ensure that BOS funds are used for main educational needs by planning a wise budget every year in accordance with BOS technical guidelines. The procurement process is also transparent, involving open bidding and good documentation.

Apart from communication, another driving factor in implementing the BOS program at SMP Negeri 1 Taliwang is human resources. In relation to the BOS Program at the school level, the human resources acting as implementers are the BOS Management Team at the school level, which consists of the Principal, Treasurer and

parent representatives in addition to the committee. In order for the BOS Management Team to have good knowledge and skills, direction is needed from the West Sumbawa Regency Education and Culture Office which is carried out through outreach. The West Sumbawa Regency Education and Culture Office itself is known to have carried out outreach to schools receiving BOS funds in West Sumbawa Regency. Directions and outreach are routinely carried out every year. This direction and socialization was basically carried out to evaluate the implementation of the BOS program in the previous year and to discuss the BOS JUKNIS for the following year to be studied by the BOS Management Team at the school level. With this direction, the BOS Management Team can know how to implement the BOS Program so that its implementation can be even better.

The BOS management team at SMP Negeri 1 Taliwang, has a supportive educational background, is experienced and has the ability to handle the BOS program so that the impact of implementing the BOS program has a positive impact as expected. Associated with a strong reporting and accountability system to monitor the use of BOS funds, treasurer The BOS of SMPN 1 Taliwang added "starting this year, the process of planning, administering and reporting BOS uses the digital platform of the School Activity Plan and Budget Application (ARKAS) launched by the Ministry of Education and Culture to maintain accountability and transparency in the management of BOS funds." This is in accordance with the Technical Instructions for Management of Educational Unit Operational Assistance Funds as stated in the Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia Number 63 of 2022.

Furthermore, the next supporting factors for implementing school operational assistance funds (BOS) are transparency and accountability. The application of the principle of transparency aims to build trust in all parties regarding the budget plan for activities to be implemented. SMP Negeri 1 Taliwang builds stakeholder trust by providing open information in the process of planning student activities each year, of course by providing information on the budget that

students must pay annually. This is in accordance with the answers from several informants, such as the head of SMPN 1 Taliwang, "One of the efforts we are making to increase transparency in the use of BOS funds is by installing an information board regarding plans and realization of the School Operational Assistance budget in front of the school."

Furthermore, the BOS treasurer of SMPN 1 Taliwang added "In using BOS funds, teachers, employees and parents of students work together in carrying out school activities in accordance with predetermined goals so that they can be realized in accordance with the previously planned RKAS." He also added, "So we publish all uses of the BOS Fund budget through accountability report documents which are always available in the teacher's room and publish them through the school information board so that stakeholders or interested people can easily see the use of the BOS Fund budget."

From the opinion above, it can be concluded that SMP Negeri 1 Taliwang has implemented the principle of transparency in managing BOS funds. This can be seen from the disclosure of information regarding the receipt of BOS funds as well as providing opportunities for school residents in the process of making RKAS with the involvement of teachers and employees in the BOS Management Team in determining the budget for school activities and for teaching and learning process activities, and also information that can be easily known because the school has published it via the school information board.

Obstacle factor

The inhibiting factor in implementing the BOS program at SMP Negeri 1 Taliwang is financial resources. This is related to the amount of funds received by the school which it feels cannot be equated with the amount of funds received by other schools with different educational qualities. This is because each school has different needs and conditions from other schools. In this regard, the researcher interviewed the Principal of SMPN 1 Taliwang and he answered "To overcome challenges related to the allocation of BOS funds which do not meet needs, we are looking for additional sources of funding from the committee. "This matter was discussed at the beginning of the

school year during a meeting with parents and guardians of students, so that our school's needs, thank God, can be met." The BOS Treasurer added regarding this matter "the amount of funds or nominal acceptance of BOS SMPN 1 Taliwang is IDR 1,110,000.00 per student multiplied by the number of students at SMPN 1 Taliwang. In total we receive IDR 755,820,000.00 per year. The amount of this funding cannot meet the school's needs."

The second inhibiting factor is the characteristics of the policy itself, namely the existence of BOS Technical Instructions or BOS JUKNIS, which are actually guidelines for implementers in implementing the BOS program. However, the existence of the BOS JUKNIS is also felt to be preventing the school from utilizing the available BOS funds. Regarding this matter, the BOS Treasurer explained "Government regulations that hinder flexibility in the use of BOS funds include BOS technical instructions that are not in accordance with the real conditions and needs of schools. For example, schools cannot procure certain infrastructure because it is not stated in the BOS technical guidelines."

The school's BOS Management Team feels that there are many components that should be able to be financed with BOS funds, but because they are not listed in the BOS JUKNIS, the school cannot allocate funds to cover the required costs. These restrictions are closely related to indicators for the use of funds. The funds received by the school cannot be utilized as well as possible because of the BOS JUKNIS which contains regulations regarding the financing components for the use of BOS funds.

The next inhibiting factor felt by schools in West Sumbawa district, especially at SMP Negeri 1 Taliwang, is that delays in the distribution of BOS funds to schools have resulted in various problems occurring, including disruption to the achievement of the objectives of the provision of BOS funds. In this regard, the principal said "the obstacle faced in receiving BOS funds was the delay in disbursement of funds, especially in the early stages of the disbursement year, which should have been received in January, but was delayed to April." The BOS Treasurer added "schools are often

worried and frustrated because delays in the distribution of BOS funds can hamper school budget plans and efficient financial management. This can have a negative impact on various activities and programs in schools, including the purchase of textbooks, equipment, and payment of teacher salaries.”

In reality, what happens in schools because the process of distributing funds is late is:

1. The school must first go into debt to pay for the school's needs,
2. Delay in paying honorary staff, whose source of income comes from school operational assistance funds (BOS)
3. Delays in sending reports can result in delays in subsequent disbursement.

The various impacts that occur prove that the Government is not optimal in carrying out its duties so that the policies set by the Central Government are not running optimally. Various complaints have stated that the policy has not been implemented properly so that the aim of providing BOS funds to schools has not been fully achieved because this problem still occurs every year

CONCLUSION

The process of implementing the BOS program at SMPN 1 Taliwang is quite good, although there are many obstacles in its implementation. This can be seen from:

The implementation of the BOS program at SMPN 1 Taliwang is carried out in accordance with the BOS technical guidelines stated in the Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia Number 63 of 2022 concerning Technical Instructions for School Operational Assistance.

SMP Negeri 1 Taliwang is considered to have been transparent regarding the receipt and use of BOS funds. This can be seen from the information board containing the receipt of BOS funds in each semester for one year, as well as the expenditure of BOS funds in each semester for one year.

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