
ANALYSIS OF POLICY ON THE MANAGEMENT OF SCHOOL OPERATIONAL ASSISTANCE FUNDS (BOS) IN IMPROVING THE QUALITY OF EDUCATION AT SMA NEGERI 1 GIANYAR IN 2023-2024.

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Abstrak

This study aims to find out the policy of managing school operational rock funds (BOS) in improving the quality of education at SMA Negeri 1 Gianyar in 2023-2024. Focus of the problem: 1. How is the analysis of BOS management policy at SMA Negeri 1 Gianyar in improving the quality of education?. 2. How is the implementation of the BOS fund policy implemented at SMA Negeri 1 Gianyar in improving the quality of education?. 3. What factors affect the effectiveness of BOS fund management in improving the quality of education at SMA Negeri 1 Gianyar?. Objectives: 1. To know the policy of BOS fund management at SMA Negeri 1 Gianyar in supporting the improvement of the quality of education in accordance with applicable regulations. 2. describe the process of implementing the BOS fund policy at SMA Negeri 1 Gianyar, starting from the planning, implementation, to reporting and evaluation of use 3. Identifying and analyzing factors that affect the effectiveness of management.

Keywords: *Education, policy, BOS funds, effective, efficiency.*

I. INTRODUCTION

Education is the main pillar which in this case is one of the fundamental aspects of sustainable national development. Through education, a nation can create superior, creative, and adaptive human resources (HR) to the changing times. The success of development in various sectors is highly dependent on the quality of education received by the community. (Romarito, Suri, Berlianti, Defiani & Sayidina, 2024: 51). Therefore, an effective and inclusive education system is an absolute necessity in supporting the growth and competitiveness of the nation. Inequality of access and quality of education between regions is one of the structural problems that has not been fully resolved, the problem of inequality in access and quality, including at the high school level. The government is trying to improve the quality of education in all regions but it has not been fully achieved. School Operational Assistance Fund (BOS). (Rachman & Usman, 2020: 6) as one of the keb.

These funds can be used to support the provision of educational facilities and infrastructure, the implementation of learning activities, and various programs to improve the competence of teachers and students. (Tintong, Lumapow & Rotty, 2023: 801). The success of the BOS program depends on the management of the funds that is good, transparent, and based on the needs of the school. (Oktariani & Herlissha, 2022: 2156-2158).

SMA Negeri 1 Gianyar. Address at Jalan Ratna, Tegal Tugu Village, Gianyar District, Gianyar Regency, Bali Province, Postal Code 80511, the relevant school was used as a case study in the research. This school is one of the leading educational institutions that has an academic and non-academic reputation in Gianyar Regency. With good academic achievement and achievement, it is important to examine the extent to which BOS fund management contributes to those achievements.

Education policy, according to Prasojo, is an education system that is built based on the values embraced and evaluation of various existing situational factors. (Machali, 2018: 71). Evaluation of policies in management and BOS at the implementation level is important to assess the effectiveness, efficiency, and real impact on educational processes and outcomes. (Vijayantera & Dewi, 2021: 29-30). The active participation of various stakeholders, such as school principals, teachers, school committees, and parents, in decision-making related to the use of funds is also an important aspect in realizing participatory and accountable governance. (Romarito, et al., 2024: 54). In the management of BOS funds in schools, it cannot be separated from various obstacles and challenges, such as delays in disbursing funds, complicated reporting processes, and limited human resources. This is an indicator that even good policies still need the support of human resources.

Internal supervision can be carried out by school principals and school committees, while external supervision can come from the education office, inspectorate, and the community. Through thorough supervision, BOS fund management practices can be more transparent and avoid potential irregularities. (Oktariani, 2024: 28). To provide appropriate policy recommendations that have a direct impact on improving the quality of education with the title **POLICY ANALYSIS OF THE MANAGEMENT OF SCHOOL OPERATIONAL ASSISTANCE FUNDS (BOS) IN IMPROVING THE QUALITY OF EDUCATION AT SMA NEGERI 1 GIANYAR IN 2023-2024**.

This research is expected to contribute to the formulation of a more effective, accountable, and supportive BOS fund management policy at the high school level.

2. RESEARCH METHODOLOGY

This study uses a qualitative discretionary method by examining several previous research results. The type of research used in this study is descriptive research that describes existing events and facts either that are still happening today or that happened in the past with a qualitative approach. (Sugianti, Santi & Rositah, 2020: 3). This method was chosen to describe in depth and systematically the BOS fund management policy and its impact on the

quality of education at SMA Negeri 1 Gianyar. This approach allows researchers to gain a comprehensive understanding of the process, implementation, and outcomes of those policies.

3. DISCUSSION AND RESEARCH RESULTS

3.1 Discussion

The analysis of BOS management policies at SMA Negeri 1 Gianyar in improving the quality of education is carried out based on the evaluation of various existing situational factors. (Machali, 2018: 71). Policy evaluation in the management of BOS funds is carried out to assess the effectiveness, efficiency, and real impact of the use of funds on educational processes and outcomes. (Vijayantera & Dewi, 2021: 29-30). This evaluation also makes it possible to see the extent to which the allocation of BOS funds has been appropriately directed to school priority programs that support the improvement of the quality of learning. (Turambi, Budiarmo & Kalalo, 2024: 185).. Likewise, the implementation of the BOS fund policy is carried out at SMA Negeri 1 Gianyar more of an approach in the learning process with the intention of improving the quality of education. In addition, what factors affect the effectiveness of BOS fund management in improving the quality of education at SMA Negeri 1 Gianyar.

3.2 RESEARCH RESULTS

Based on the results of the evaluation, policymakers can decide whether the policy needs to be continued, modified, or terminated. Anderson emphasized the importance of systematic and evidence-based evaluations to improve the effectiveness of public policy. (Rantung, 2024: 40). In addition, Carol H. Weiss is one of the important figures in policy evaluation theory. Carol H. Weiss contributed much to the understanding of how evaluation can be used to influence and improve public policy. Carol H. Weiss is known for her more complex and multidimensional approach to policy evaluation, focusing on how evaluation results can affect the policy-making process. (Rantung, 2024: 95-96)).

In the effective management of BOS funds at SMA Negeri 1 Gianyar, efficiency can be provided by references and public policies in the education sector, especially at the high school level. It is proven that the management of BOS funds contributes to the quality of educational services and will be useful for other high schools. (Yusra, et al., 2021: 81). The principle of effectiveness requires that funds be used to achieve maximum educational goals, while efficiency emphasizes the optimal use of funds by avoiding waste. (Turambi, Budiarmo & Kalalo, 2024: 185). Therefore, every school is required to carry out administration and

reporting properly and on time. The urgency of the results of this study cannot be a policy consideration by the government.

Accountability in public policy, governments and institutions must be held accountable for their decisions and actions by providing transparent and accountable public information. This allows the community to oversee policy implementation, build trust, and ensure good governance through participation and oversight mechanisms. (DJKN article, Ministry of Finance Directorate General of State Finance, URL: DJKN website, accessed on April 15, 2025). Evaluation is to ensure that policies run as planned, identify successes and failures, and provide recommendations for improvement to increase the effectiveness of policies in the future (Warman, Komariyah & Kaltsum, 2023:31) Evaluation is a comprehensive assessment process of policies including planning, implementation, reporting, and governance carried out by the management of SMA Negeri 1 Gianyar. The government is obliged to provide easy, fast, and accurate access to).

In the context of management and BOS at SMA Negeri 1 Gianyar with efforts to improve the quality of graduates, it must be designed in such a way as to contain a mechanism that ensures that policy makers are responsible in its implementation. (Ramadan, 2024: 60).

4. CONCLUSION

A good policy must be able to achieve the goals that have been set precisely, relevantly, and measurably, by making optimal use of available resources. This includes an analysis of BOS management policies at SMA Negeri 1 Gianyar in improving the quality of education and efficiency in the use of budget, energy, time, and facilities and infrastructure, in order to produce maximum impact. Meanwhile, the implementation of the BOS fund policy carried out at SMA Negeri 1 Gianyar is quite open, transparent, accountable, and open. Factors influencing effective and efficient policies not only show professional government performance, but also reflect moral responsibility in the management of public resources. The results of this research will be useful not only for SMA Negeri 1 Gianyar, but also for policy development to become a guideline for all schools and the government.

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