

Evaluation of Policy for Distribution and Utilization of School Operational Assistance Funds Through Siplah At Smkn, Jember Regency

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ABSTRACT

Initial observations of the study show that the process of ordering school supplies through SIPLAH is often hampered, because they have to wait for verification from the SIPLAH system, which often takes a long time. Even though there is an urgent need for schools to facilitate teaching and learning activities. The phenomenon of this paradoxical study makes it important to follow up in further studies in evaluating policies for the distribution and utilization of School Operational Assistance (BOS) funds through SIPLAH at SMK Negeri Jember Regency. The study aims to identify and analyze the evaluation of policies for the distribution and utilization of BOS funds through SIPLAH at SMK Negeri Jember Regency. This study was originally designed using a descriptive approach with a qualitative study method. The author constructs the scheme in a coherent manner starting from design, study methodology, approaches, procedures, to study methods and analytical systems designed collaboratively to produce study findings that can enrich Administrative Sciences, especially in evaluating policies for distribution and utilization of BOS funds through SIPLAH. at the State Vocational School of Jember Regency. Based on the results of the study, it can be concluded that the achievement of success in the implementation of the distribution and utilization of BOS Funds through SIPLah is effective, efficient, transparent, open, accountable, competitive and fair in each education unit needs to be supported by human resources who have IT capabilities so that they are able to operate SIPLah application properly, in order to realize a comprehensive school operational assistance policy evaluation and beneficial for the interests of education in the long term.

Keywords: Policy Evaluation, School Operational Assistance

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I. Introduction

1.1 Background

The Ministry of Education and Culture continues to improve the achievement of the 12-year compulsory education program starting from Elementary School, Junior High School to Senior High School or Vocational High School which has been launched since 2015. There are still many people who cannot go to school due to economic constraints, since 2015. In 2005, the central government launched educational funding assistance for the School Operational Assistance (BOS) program. In the implementation of the School Operational Assistance (BOS) program, it also supports the achievement of the program. The central government has also launched an education funding program through the Smart Indonesia Program (PIP). The purpose of the Smart Indonesia Program (PIP) is to provide people with free education.

The School Operational Assistance Program (BOS) was warmly welcomed by the community, especially the lower middle class economy. The hope of the community to change the education destiny of their sons and daughters and improve family life is fulfilled by the implementation of this government program. The amount of funds for the School Operational Assistance (BOS) program from 2005 to 2020 has increased every year. Permendikbud Number 8 of 2020 concerning Technical Instructions for School Operational Assistance which was later revised by Permendikbud Number 19 of 2020 effective from April 2020 explains that the distribution of School Operational Assistance (BOS) funds is given in three stages with different percentages, namely the first stage of 30 %, the second stage is 40% and the third stage is 30%. The School Operational Assistance Fund (BOS) can be received directly by every school, both public and private, through the channeling bank to the account of each school.

Jember Regency is one of the regions in East Java Province which also implements the School Operational Assistance (BOS) program for a period of 8 years. The results of preliminary observations, the authors can describe the amount of receipts of School Operational Assistance (BOS) funds at the State Vocational High School (SMK) in Jember Regency. There are 8 (eight) State Vocational High Schools (SMK) spread across the Jember Regency area, including SMKN 1, SMKN 2 and SMKN 3 which are located in the Patrang Subdistrict, then SMKN 4 and SMKN 5 are located in the Summersari Subdistrict, SMKN 6 and SMKN 7 in the Tanggul District and SMKN 8 in Semboro District. Details of the receipt of the Regular School Operational Assistance (BOS) fund in 2019 of Rp. 17,151,400,000,-, in 2020 of Rp. 19,758,400,000, - and in 2021 it is Rp. 20.543.680.000,-.

Table 1 Details of the Total Disbursement of BOS Funds for the Year 2019-2021

No.	Name of SMK	Amount of BOS Funds
1.	SMKN 1	Rp. 5,020,680,000,-
2.	SMKN 2	Rp. 10,043,840,000,-
3.	SMKN 3	Rp. 6,548,280,000,-
4.	SMKN 4	Rp. 5,588,360,000,-
5.	SMKN 5	Rp. 11,648,120,000,-
6.	SMKN 6	Rp. 5,893,360,000,-
7.	SMKN 7	Rp. 3,992,360,000,-
8	SMKN 8	Rp.6.415.480.000,-

Source: Ministry of Education and Culture 2021 (data processed)

The data in table 1.1 shows that the number of details of receipt of School Operational Assistance (BOS) funds between schools is not the same. This is influenced by the number of students and the amount of school needs that must be met and completed during the period of one year of teaching and learning activities. From 2019 to 2021, the total receipt of the School Operational Assistance (BOS) for SMKN 1 is Rp. 5.020.680.000,-, SMKN 2 Rp. 10,043,840,000, -, SMKN 3 Rp. 6,548,280,000, -, SMKN 4 Rp. 5,588,360,000, -, SMKN 5 Rp. 11.648.120.000,-, SMKN 6 Rp. 5,893,360,000, -, SMKN 7 of Rp. 3,992,360,000, -, and SMKN 8 for Rp. 6,415,480,000. The implementation of the School Operational Assistance (BOS) program policy warded off the stigma that was widely circulated in the community about the very high and inaccessible cost of education. This government program has an extraordinary contribution and influence on the financing of education, especially for the lower middle class or the poor. The purpose of this funding is to improve the quality of education, especially at the SMK level in Jember Regency. From 2019 to 2021, School Operational Assistance (BOS) funds disbursed from the central government routinely disburse on time by involving collaboration between school principals, teacher councils, BOS treasurers, school committees and representatives of parents of students.

In addition, the use of School Operational Assistance (BOS) funds is carried out transparently, such as entering reports in the school's wall magazine column so that parents of students can read them. The management of government aid funds is carried out optimally in accordance with the technical instructions contained in the applicable regulations. However, for costs that cannot be covered by the School Operational Assistance (BOS), the school asks for help and cooperation from the school committee and parents of students. Especially during the Covid-19 pandemic, schools must meet the needs in the infrastructure, media and learning tools sector so that the quality of teaching and learning activities does not decrease. The need for infrastructure for online learning includes the use of an internet connection, installation of Wifi , operational costs and subscription packages for the *zoom application*.

The School Operational Assistance (BOS) program is considered very important so that it requires more supervision on the implementation of the government's policies. Parties involved in the supervision process include the Education Office, school principals, school supervisors and committees as well as parents of students. In its development, the implementation of the School Operational Assistance (BOS) program in several regions in Indonesia and specifically the East Java Province encountered problems.

Problems that occur in the distribution and utilization of School Operational Assistance (BOS) funds have also been tested in previous studies. Sari's study, Nurmala in the *Evaluation of School Operational Assistance Fund (BOS) Policies at Public Schools in East Palu District* explained that based on measurements using 6 criteria including effectiveness, efficiency, adequacy, equity, responsiveness, accuracy, it was known that the policy objectives of BOS funds were not optimal and not yet optimal. This can indicate an increase in better and quality educational services.

Firyal Akbar, Muhammad's study with the title *Policy Evaluation of the School Operational Assistance Fund Program* shows that although it has been going well, there are still some points of weakness and shortcomings in the implementation process. This is because not all schools have teachers with permanent employee status and schools are forced to take honorary teachers who automatically have to increase the amount

of the budget for salaries from the BOS funds. Also, there is still a lack of BOS funds for each school so that there are still students who have not received the aid quota.

Wirawan's study, Muhammad with the title *Policy Evaluation of School Operational Assistance Funds in Improving the Quality of Education (Study on Experimental State Elementary Schools I Malang City)* explained that there were supporting and inhibiting factors found in the process of distributing and utilizing School Operational Assistance funds. A supporting factor in the implementation of this program is the collaboration between teacher staff who help each other to carry out the process of planning for the making of the School Activity Plan and Budget (RKAS) and the reporting process including financial data archives. The inhibiting factor is the lack of personnel resources who understand financial administration. In addition, the participation and involvement of parents is still lacking in the process of distributing and utilizing School Operational Assistance (BOS) funds.

The study by Setya Ningsih, Ulya in the *Evaluation of the School Operational Assistance Program (BOS) at SMP Negeri 6 Salatiga* explained that the existence of the BOS fund program was not fully understood by the school, both in the distribution process and in the utilization process, so that it had an impact on the guardians of students. The school has also not been able to consider and manage emergency needs to be met first by using the School Operational Assistance (BOS) funds.

The implementation of the distribution and utilization of School Operational Assistance (BOS) funds at SMKN 1 to SMKN 8 Jember is the same as for high schools located in other regions throughout Indonesia, namely using a manual system. The understanding of this manual system is that if the School Operational Assistance (BOS) funds have been disbursed, then any school needs in a certain period can be met by the administrators of each school directly ordering goods through shops in collaboration with the Education Office. and local culture.

In order to be able to form *novelty* in this study, the authors want to examine in more depth the process of distributing and utilizing School Operational Assistance (BOS) funds for the Jember Regency State Vocational School which since 2020 has switched to using the School Procurement Information System or also known as the School Procurement Information System. SIP LAH. The implementation of the Operational Assistance Fund (BOS) program at the SMKN level in Jember Regency is running smoothly in accordance with the rules set by the government.

The hope and purpose of the existence of this SIPLAH system is that through this system, educational units can carry out the Government Goods/Services Procurement (PBJ) process effectively, transparently and efficiently so that they can obtain the right goods and services from the funds spent. Before the school uses SIPLAH to order school supplies in accordance with the amount of the School Operational Assistance (BOS) budget, the school fulfills the procedures determined by the Ministry of Education and Culture. The procedure is that schools must prepare a School Budget Work Plan (RKAS) which includes Personnel Expenditure (BP), Goods and Services Expenditure (BBJ), Capital Expenditure (BM) and Asset Expenditure (BA). After the School Budget Work Plan (RKAS) is approved by the center, then the School Operational Assistance (BOS) funds will be disbursed in the form of demand deposits which can be disbursed through Bank Jatim. Schools that have disbursed School Operational Assistance (BOS) funds can directly order school supplies on the SIPLAH system.

writer's temporary observation in the field found that there were problems that arose regarding the process of ordering school needs through SIPLAH. The process of utilizing school supplies is often delayed because they have to wait for verification from the SIPLAH system until the order is approved. Verification takes a long time, while schools are in dire need of necessary items to facilitate teaching and learning activities. This condition is very different from the manual distribution and utilization of School Operational Assistance (BOS) funds.

In addition, the authors also found a problem that with the change in the distribution system for School Operational Assistance (BOS) funds, there were some students who did not get textbooks because the process of ordering school supplies through the SIPLAH system took too long and too long. Although not all of them are like that, the existence of this problem can also be considered as disturbing the comfort of the recipients of assistance, especially in terms of utilizing the School Operational Assistance (BOS) funds.

A policy in the world of education cannot be separated from the risk of failure. Policy evaluation is carried out to assess the extent to which the objectives and directions of policy implementation are going well or not. In addition, policy evaluation is needed to see the phenomenon of the gap between expectations and reality. Failure in the policy implementation process is divided into two categories because it is not implemented (*non-implementation*) and non-successful implementation (*non-successful*). Dunn (2003: 73) explains that policy evaluation has a number of main functions in a policy analysis, including: *First*, evaluation provides valid and reliable information on the implementation of policy performance. *Second*, evaluation contributes to the clarification and criticism of the values that underlie the selection of goals and targets, *third*, evaluation contributes to the application of other policy analysis methods.

The problems that occur in the School Operational Assistance (BOS) program at the SMKN level in Jember Regency illustrate that policy practice is still far from the expectations of the government in general and the community in particular. This can be seen from the point of view of public policy, namely the discrepancy between the objectives and the program points and the results achieved in the field. The grant program should also make it easier for competent parties to implement policies, but what has happened has made it difficult and narrowed the space for the disbursement process. The importance of knowing the process of implementing the School Operational Assistance (BOS) program, the authors are interested in studying more deeply about these problems in a scientific paper in the form of a thesis entitled "Evaluation of Policy on Distribution and Utilization of School Operational Assistance Funds (BOS) through SIPLAH in SMK Jember Regency."

1.2 Formulation of the problem

The formulation of the problem in the study is how to evaluate the policy on the distribution and utilization of School Operational Assistance (BOS) funds through SIPLAH level at the Jember Regency State Vocational School?

1.3 Study Objectives

The study aims to identify and analyze the evaluation of policies for the distribution and utilization of BOS funds through SIPLAH at SMK Negeri Jember Regency.

II. LITERATURE REVIEW

2.1 Public Policy

Public policy is everything that is done, there is a reason to do it, and the results that make a life together look different. Public policy will be implemented by the administration run by the government bureaucracy. The main focus of public policy in a modern state is public service, which is everything the state does in the form of data to maintain or or improve the quality of life of many people. Also to balance the role of the state which has an obligation to provide public services with the right to collect taxes and levies. In addition, it balances various groups in society in various interests, as well as to achieve the constitutional mandate.

Inu Kencana (2012:105) explains that policy (*policy*) should be distinguished from wisdom (*wisdom*) because wisdom is the embodiment of rules that have been determined according to local situations and conditions by each authorized official. That the public is the community itself that should be managed, regulated and served by the government as an administrator but at the same time acting as a ruler in regulating constitutional law. If the government is silent, blaming without taking anticipatory steps and even not preventing it after it occurs, then the government cannot run away from accusations as the forerunner of the cause. Public policy is a kind of answer to a problem because it is part of an effort to solve, reduce and prevent a bad thing and vice versa become an advocate, innovation and leader of the occurrence of good in the best way and directed action.

Thomas R Dye (in Inu, 2012:106) provides a definition of public policy as whatever the government chooses, such as doing something or not doing (silencing) something. Meanwhile, according to William N Dunn (in Inu, 2012:107) explains that public policy is a series of interrelated choices made by government agencies or officials in areas related to government tasks, such as defense, security, energy, health, education. social welfare, crime, urban and others.

2.2 Stages of Public Policy

The process of making public policy is a complex process because it involves many processes and variables that must be processed. Some political experts who are interested in studying public policy divide the processes of public policy making into several stages. The purpose of this division is to make it easier for the public as a public to review public policies that have been implemented by the government.

William N Dunn (in Budi Winarno, 2012:35) divides the stages of public policy as follows: *First*, Agenda Preparation Stage: The elected and appointed officials will place the problem on the public agenda. Previously, these problems had the competence to be included in the policy agenda of the policy makers. *Second*, Policy Formulation Phase: Issues that have entered the policy agenda are then discussed by policy makers. The problems were defined to then find the best solution for the problem. The solution to these problems comes from various alternatives or existing policy options. *Third*, Policy Adoption Stage: Of the many policy alternatives offered by policy makers, in the end one of the policy alternatives was adopted with the support of the majority of the legislative consensus between the directors of the institution or judicial decisions. *Fourth*, Policy Implementation Phase: A policy program will only become elite records, if the program is not implemented. Therefore, policy program decisions that have been taken as alternative solutions to problems must be implemented, ie carried out by administrative bodies and government agencies at the lower levels. The policies that have been taken are implemented by administrative units that mobilize financial and human

resources. *Fifth*, Policy Evaluation Stage: At this stage the policies that have been implemented will be assessed or evaluated, to see how far the policies made have been able to solve the problem. Public policy is basically made to achieve the desired impact. Therefore, the measures or criteria that become the basis for assessing whether public policies have achieved the desired impact are determined.

2.3 Policy Evaluation

If policy is seen as a sequential pattern of activities, then policy evaluation is the final stage in the policy process. Lester and Stewart (in Budi Winarno, 2012:229) explain that in general policy evaluation can be said to be an activity involving estimation or policy assessment that includes substance, implementation and impact. In this case, policy evaluation is not only carried out at the final stage, but is carried out throughout the policy process. Thus, policy evaluation may include the formulation of policy problems, proposed programs to solve policy problems, implementation and policy impact stages.

Lester and Stewart also divide policy evaluation into two distinct tasks. The first task is to determine the consequences of a policy by describing its impact. While the second task is to assess the success or failure of a policy based on predetermined standards or criteria. To fulfill these two tasks, a policy evaluation must include activities, namely specialization, measurement, analysis and recommendations. Specification is the most important activity among other activities in policy evaluation. This activity includes the identification of objectives or criteria through the policy program. These measures or criteria will be used to assess the benefits of the policy program. Measurement involves the activity of collecting relevant information for the object of evaluation, while analysis is the use of information that has been collected in order to draw conclusions. In the end, the recommendation is the determination of the steps to be taken in the future.

III. STUDY METHOD

This study was originally designed using a descriptive approach with a qualitative study method. The author constructs the scheme in a coherent manner starting from design, study methodology, approaches, procedures, to study methods and analytical systems designed collaboratively to produce study findings that can enrich to Administrative Sciences, especially in evaluating policies for distribution and utilization of School Operational Assistance funds. (BOS) through SIPLAH at SMK Negeri Jember Regency.

IV. DISCUSSION

In the chapter on the results of this study and discussion, the focus is on answering the study problem in the form of how to evaluate the policy on the distribution and utilization of School Operational Assistance (BOS) funds through SIPLAH level at SMK Negeri Jember Regency, as follows.

4.1 Evaluation of Policy on Distribution and Utilization of School Operational Assistance Funds (BOS) through SIPLAH with Effectiveness Dimensions

Effectiveness relates to the degree of success of an operation in the public sector so that an activity is said to be effective if the activity has a major influence on the ability to provide public services which is a predetermined target. Mardiasmo (2017:134) explains that effectiveness is a measure of the success or failure of achieving organizational goals and objectives. If an organization achieves its goals, then the organization has been running effectively. The effectiveness dimension describes the range of effects and impacts (*outcomes*) of program *outputs* in achieving program objectives. The greater the contribution of the resulting *output* to the achievement of the goals and objectives specified, the more effective the work process of an organizational unit.

In terms of effectiveness, it shows that the distribution and utilization of the School Operational Assistance Fund (BOS) using the SIPLah application at SMKN 1 Jember is quite accountable and transparent. The existence of this SIPLah application makes the BOS team members at SMKN 1 Jember learn to understand the progress of digital technology because if they are reluctant to learn, they indirectly cannot use BOS funds to meet school needs. In addition, members of the BOS team at SMKN 1 Jember must be diligent in *updating* the prices of goods that have been included in the SIPLah application, so that the school can adjust their needs with the BOS funds that have been provided. The distribution and utilization of BOS Funds are also carried out in accordance with the rules and regulations that have been determined by the central government, including: *First*, Effectiveness and Efficiency: The SIPLah application can simplify and simplify reporting obligations by educational units. *Second*, Transparent: The SIPL application is able to encourage transparency between PBJ implementers and providers. *Third*, Open: Disclosure of information on the details of shopping transactions. *Fourth*, Compete: Education units get competitive offers. *Fifth*, Fair: Protect and provide a sense of security for PBJ implementers and those in charge. *Sixth*, Accountable: Improving good accountability and improving the quality of PBJ in education units.

The results of interviews with the Principals of SMKN 1 to SMKN 8 Jember in evaluating policies for the distribution and utilization of School Operational Assistance (BOS) funds through SIPLah on the

dimensions of effectiveness have been fulfilled and the implementation of the application can run well. The achievement of success in the implementation of the distribution and utilization of BOS Funds through SIPL is effective, efficient, transparent, open, accountable, competitive and fair in each educational unit.

4.2 Evaluation of Policy on Distribution and Utilization of School Operational Assistance Funds (BOS) through SIPLAH with Efficiency Dimension

Every activity that will be or has been carried out in achieving the target and in accordance with the planned objectives requires efficiency. Sedarmayanti (2014) explains that efficiency is a measure of the level of resource use in a process. This implies that the more efficient or less use of resources the process will be more efficient. An efficient process is characterized by process improvement so that it becomes cheaper and faster.

The results of interviews with the Principals of SMKN 1 to SMKN 8 Jember in evaluating policies for the distribution and utilization of School Operational Assistance (BOS) funds through SIPLah on the efficiency dimension have been fulfilled. The achievement of distribution and utilization of the School Operational Assistance Fund (BOS) in this efficiency dimension is supported by human resources who have IT capabilities so that they are able to operate the SIPLah application properly and reduce errors or errors when data *entry* reports for submission of goods needed for education units. In addition, efficiency is also created when each educational unit is able to use the School Operational Assistance Fund (BOS) carefully according to the needs or educational facilities needed. The advantage of using the SIPLah application also helps each educational unit to choose school needs at competitive prices. The calculation of the cost in question has also *included* the amount of taxes and CV duties.

4.3 Evaluation of Policy on Distribution and Utilization of School Operational Assistance Funds (BOS) through SIPLAH with Sufficiency Dimension

According to the Big Indonesian Dictionary (KBBI) online explains the notion of sufficient is anything that can fulfill a need or satisfy a desire, no more or less. This implies that all needs, both goods and services needed by humans, if fulfilled, will grow their own satisfaction. In relation to the evaluation of the policy on the distribution and utilization of School Operational Assistance (BOS) funds through SIPLAH level at SMK Negeri Jember Regency, adequacy will be fulfilled if every need for goods or services needed by each educational unit has been realized by channeling and utilizing the Operational Assistance Fund. School (BOS) through the SIPLah application.

The results of interviews with the Principals of SMKN 1 to SMKN 8 Jember in the evaluation of policies for the distribution and utilization of School Operational Assistance (BOS) funds through SIPLah on the dimension of adequacy have been met. For SMKN 1 to SMKN 8 Jember for the distribution and utilization of the School Operational Assistance Fund (BOS) both the budget funds channeled to each education unit and the operation of applications from data *entry* to submission reports to accountability reports have been fulfilled after the goods needs have been realized. The application makes it easier for each implementer to choose goods according to their needs and availability of funds.

4.4 Evaluation of Policy on Distribution and Utilization of School Operational Assistance Funds (BOS) through SIPLAH with Leveling Dimensions

The Big Indonesian Dictionary at www.kbbi.lektur.id explains that alignment is equalization, equalization, juxtaposition, adjustment, equalization, smoothing, releasing, smoothing, marketing, directing, sharpening, stripping, peeling, egalizing, completing, registering. The dimension of smoothing in the evaluation of the policy on the distribution and utilization of School Operational Assistance (BOS) funds through SIPLAH level at the Jember Regency State Vocational Schools focuses on the amount of the School Operational Assistance Fund (BOS) budget distributed to each education unit and the use of these funds for justice. for students during the process of learning activities at SMKN 1 to SMKN 8 Jember.

The results of interviews with the Principals of SMKN 1 to SMKN 8 Jember in the evaluation of policies for the distribution and utilization of School Operational Assistance (BOS) funds through SIPLah on the smoothing dimension have been met. This element of feeling must be achieved if the school is able to make good use of the distribution of the School Operational Assistance Fund (BOS) in accordance with the predetermined technical guidelines. The method applied between schools is almost the same, namely preparing a plan or details of the needs that must be met immediately and after the grant budget has been received, the BOS Team of each school carries out data *entry* on the SIPLah application. The leveling dimension also contains an element of justice that can be felt by all students in the form of classroom facilities, new books in the library and others.

4.5 Evaluation of Policy on Distribution and Utilization of School Operational Assistance Funds (BOS) through SIPLAH with Responsiveness Dimensions

Responsiveness as an indicator in public services related to the responsiveness of the state apparatus to the needs of the people who need services as regulated in the legislation. Zeithaml, et al in the study of Rismawati, et al (2015) explain in detail and mention that responsiveness is included in one of the dimensions of the quality of public services, where responsiveness itself consists of several things, including the following: *First*, the ability to respond to society: Every community have different characters, therefore as service officers must know how to behave and communicate well and politely to the community. *Second*, Speed of Service: Fast service is intended to include the alertness and sincerity of officers in answering questions or requests from the public. *Third*, Serving Accuracy: Proper service, namely in serving, there should be no mistakes both in terms of work and conversation, in this sense the services provided by officers must be in accordance with the wishes of the community. *Fourth*, Accuracy in Serving: Accuracy in providing services needs to be considered so that there are no mistakes that can harm the community. Careful service, namely officers are always focused and earnest in delivering services and in serving the needs of the community. *Fifth*, Timeliness of Service: The purpose of service at the right time is that officers in serving the community are expected to carry out their services within the specified timeframe. *Sixth*, Ability to Respond to Complaints: Every head of the unit providing public services is obliged to resolve any reports or complaints or complaints from the public regarding dissatisfaction in providing services by their authority. This is done so that customers can get certainty of the service time they will receive.

The results of interviews with the Principals of SMKN 1 to SMKN 8 Jember in evaluating policies for the distribution and utilization of School Operational Assistance (BOS) funds through SIPLah on the responsiveness dimension have been appropriate and fulfilled. The responsive and responsible response shown by each BOS team at SMKN 1 to SMKN 8 Jember is the ability to operate the SIPLah application for the distribution and utilization of the School Operational Assistance Fund (BOS). This response is shown by designing a plan for school needs in advance before the grant budget is distributed to each school. The school also consulted directly with the Jember District Education Office branch regarding the SIPLah application to be able to minimize errors during data *entry*. Each school upholds responsiveness when implementing the distribution and utilization of the School Operational Assistance Fund (BOS) through the SIPLah application to get positive *feedback* from the wider community, especially parents of students. The responsiveness shown by providing good service and responding to public complaints regarding the School Operational Assistance Fund (BOS) with smart solutions can improve the quality of schools.

4.6 Evaluation of Policy on Distribution and Utilization of School Operational Assistance Funds (BOS) through SIPLAH with Dimensions of Accuracy

Precise understanding is more by the expectations or desires desired by each individual. While accuracy is the ability to consciously direct something to the desired object. Poerwadarminta (2013:155) explains that determination can be interpreted as accuracy. Suharto (2014: 35) explains that accuracy is the ability to direct a movement to a target according to its purpose. Accuracy is a factor that is needed by a person to achieve the desired target and is related to the desire to give direction to the target with certain goals and objectives. The dimension of accuracy in the evaluation of the policy on the distribution and utilization of School Operational Assistance (BOS) funds through the SIPLAH level at the Jember Regency Public Vocational Schools focuses on targets in the distribution and utilization of the School Operational Assistance Fund (BOS) for the benefit of education units, especially in SMKN 1 to SMKN 8 Jember. . The precise targeting of the operation of the SIPLah application can also support the smooth distribution of the School Operational Assistance Fund (BOS).

The results of interviews with the Principals of SMKN 1 to SMKN 8 Jember in evaluating policies for the distribution and utilization of School Operational Assistance (BOS) funds through SIPLah on the dimensions of accuracy have not been appropriate and fulfilled. The positive impact that appears is that the education unit feels very helpful in purchasing school necessities with the SIPLah application because it is efficient, effective, transparent, and accountable. But on the other hand, there are still more negative impacts caused by the SIPLah application because it is not in line with the schedule for the disbursement of the School Operational Assistance Fund (BOS). Purchases through the SIPLah application must be made in cash when the goods are well received. Each school has proposed alternatives and solutions by submitting objections and waivers on the problem of payment time when ordering goods to the person in charge of SIPLah.

4.7. Evaluation of Policy on Distribution and Utilization of School Operational Assistance Funds (BOS) through SIPLAH with Regulation of the Minister of Education and Culture, Research and Technology Number 2 of 2022

The objectives of the issuance of Permendikbud Research and Technology 2 of 2022 concerning Technical Guidelines for the Management of BOP PAUD, BOS, and BOP PK funds are as follows: *First*, to improve the quality of learning and equitable access to education services in early childhood education units, basic education, secondary education, and equality education, it is necessary to allocate and distribute operational assistance funds for the implementation of early childhood education, school operational assistance, and operational assistance for the implementation of equivalence education. *Second*, to support the management of operational assistance funds for the provision of early childhood education, school operational assistance, and operational assistance for the provision of equality education, it is necessary to prepare technical guidelines for the management of aid funds;

Based on the author's study, the principal informant of SMKN 1 to SMKN 8 Jember gave the same interview answers. The results of the interview are divided into the following points: *First*, the fulfillment of the requirements of educational units, especially in SMKN 1 to SMKN 8 Jember that the recipients of the regular School Operational Assistance Fund (BOS) are carried out in the following ways: Filling out and updating Dapodik according to real conditions at school up to August 31, has a national school number registered with the Dapodik, has a permit to provide education for schools organized by the community registered at the Dapodik, has several students of at least 60 (sixty) students for 3 (three) years. the last three) years, and is not a cooperative education unit.

Second, regarding the calculation of the allocation of the School Operational Assistance Fund (BOS) in schools that have been determined, especially in SMKN 1 to SMKN 8 Jember as recipients of the BOS funds based on the number of school students as of August 31, 2022, which has been determined by the Ministry of Education and Culture. *Third*, the distribution of the Regular School Operational Assistance (BOS) Fund is carried out in stages with the following provisions: Phase I distribution is carried out after the school submits a report on the use of the Regular School Operational Assistance Fund (BOS) phase II the previous year, Phase II distribution is carried out after the school submits a report the use of the Regular School Operational Assistance Fund (BOS) phase III the previous year, and the distribution of phase III was carried out by the school submitting the submission of the Phase I report for the current fiscal year.

Fourth, regarding the components of the use of the School Operational Assistance Fund (BOS), especially in SMKN 1 to SMKN 8 Jember, among others, as follows: New Student Admission, library development, implementation of learning and extracurricular activities, implementation of learning assessment and evaluation activities, implementation of school activities administration, professional development of teachers and education personnel, financing of power and service subscriptions, maintenance of school facilities and infrastructure, provision of multimedia learning tools, implementation of skills competency improvement activities, implementation of activities to support the absorption of graduates and/or, and payment of honoraria.

Fifth, regarding the management of the Regular School Operational Assistance Fund (BOS) at SMKN 1 to SMKN 8 Jember, it is carried out based on the following principles: Flexibility, namely the use of Regular BOS Funds is managed according to school needs, effectiveness, namely the use of Regular BOS Funds, is sought to provide results, influence, and efficiency to achieve educational goals in schools, efficiency, namely the use of Regular BOS Funds, strived to improve the quality of student learning at a minimum cost with optimal results, accountability, namely the use of Regular BOS Funds, can be accounted for as a whole based on logical considerations by laws and regulations -invitation, and transparency, namely the use of Regular BOS Funds is managed openly and accommodates the aspirations of stakeholders by the needs of the school.

Sixth, regarding the monitoring and evaluation of BOS fund management program policies, especially in SMKN 1 to SMKN 8 Jember, it is carried out as follows: Socialization, education, training, and technical guidance.

4.8 Verification Regarding Evaluation of Policy on Distribution and Utilization of School Operational Assistance Funds (BOS) through SIPLAH

In the description of the discussion, the author has explained the results of the study regarding the evaluation of the policy on the distribution and utilization of School Operational Assistance (BOS) funds through the SIPLah level at SMK Negeri Jember Regency, by taking cases and locations at SMKN 1 to SMKN 8 Jember. The implementation of the field study includes observations, interviews, and documentation and the author uses regulations regarding the School Operational Assistance program, namely Permendikbud, Research, and Technology 2 of 2022 concerning Technical Guidelines for Management of BOP PAUD, BOS, and BOP PK Fund. In addition, the author uses the *grand theory* of William Dunn that can be used by the author to measure how far the success of the School Operational Assistance policy is, among others: Effectiveness, efficiency, adequacy, equity, responsiveness, and accuracy.

As a comparison material on all these dimensions, the authors include a table between expectations and reality or reality from the Principal informants of SMKN 1 to SMKN 8 Jember regarding the evaluation of policies for the distribution and utilization of School Operational Assistance (BOS) funds through the SIPLah level at SMK Negeri Jember Regency, among others as follows:

Table 2 Data Verification on Evaluation of Policy on Distribution and Utilization of BOS Funds

No.	Criteria/Dimension	Harapan	Reality	BOS evaluation results
1.	Effectiveness	The distribution and utilization of the School Operational Assistance Fund (BOS) through SIPLah can take place effectively and smoothly to make it easier for the BOS team in each education unit to shop for school supplies.	Fulfilled and appropriate	The implementation of the application can run well. The achievement of success in the implementation of the distribution and utilization of BOS Funds through SIPL is effective, efficient, transparent, open, accountable, competitive, and fair in each educational unit.
2.	Efficiency	The distribution and utilization of the School Operational Assistance Fund (BOS) through SIPLah can take place efficiently and shorten the time when the BOS team in each education unit carries out the expenditure of necessities. Using the SIPLah application with just one click can cover all the work of the BOS team at one time.	Fulfilled and appropriate	The achievement of distribution and utilization of the School Operational Assistance Fund (BOS) in this efficiency dimension is supported by human resources who have IT capabilities so that they can operate the SIPLah application properly and reduce errors or errors when data <i>entry</i> reports for submission of goods needed for education units. In addition, efficiency is also created when each educational unit can use the School Operational Assistance Fund (BOS) carefully according to the needs or educational facilities needed. The advantage of using the SIPLah application also helps each educational unit to choose school needs at competitive prices. The calculation of the cost in question has also <i>included</i> the amount of taxes and CV duties.
3.	Adequacy	The distribution and utilization of the School Operational Assistance Fund (BOS) through SIPL can achieve adequacy in all respects, especially in one application, which includes several things that the BOS team can control at one time.	Fulfilled and appropriate	For SMKN 1 to SMKN 8 Jember for the distribution and utilization of the School Operational Assistance Fund (BOS) both the budget funds channeled to each education unit and the operation of applications from data <i>entry</i> to submit reports to accountability reports have been fulfilled after the goods needs have been realized. The application makes it easier for each implementer to choose goods according to their needs and availability of funds.
4.	Alignment	The distribution and utilization of the School Operational Assistance Fund (BOS) through SIPL can be achieved in an even and equitable manner at all levels of each educational unit.	Fulfilled and appropriate	This leveling element must be achieved if the school can make good use of the distribution of the School Operational Assistance Fund (BOS) by the predetermined technical guidelines. The method applied between schools is almost the same, namely preparing a plan or details of the needs that must be met immediately and after the grant budget has been received, the BOS Team of each school carries out data <i>entry</i> on the SIPLah application. The leveling dimension also contains an element of justice that can be felt by all students in the form of classroom facilities, new books in the library, and others.
5.	Responsiveness	The distribution and utilization of the School Operational Assistance Fund (BOS) through SIPL can be achieved	Fulfilled and appropriate	This response is shown by designing a plan for school needs in advance before the grant budget is distributed to each

		in the responsiveness dimension and each party has a responsibility to manage aid funds properly and honestly.		school. The school also consulted directly with the Jember District Education Office branch regarding the SIPLah application to be able to minimize errors during data entry. Each school upholds responsiveness when implementing the distribution and utilization of the School Operational Assistance Fund (BOS) through the SIPLah application to get positive feedback from the wider community, especially parents of students. The responsiveness shown by providing good service and responding to public complaints regarding the School Operational Assistance Fund (BOS) with smart solutions can improve the quality of schools.
6.	Accuracy	The distribution and utilization of the School Operational Assistance Fund (BOS) through SIPLah can be achieved on the dimension of accuracy and this application is needed to facilitate the parties in the process of spending and assistance.	Not fulfilled well	The positive impact that appears is that the education unit feels very helpful in purchasing school necessities with the SIPLah application because it is efficient, effective, transparent, and accountable. But on the other hand, there are still more negative impacts caused by the SIPLah application because it is not in line with the schedule for the disbursement of the School Operational Assistance Fund (BOS). Purchases through the SIPLah application must be made in cash when the goods are well received. Each school has proposed alternatives and solutions by submitting objections and waivers on the problem of payment time when ordering goods to the person in charge of SIPLah.

Source: Study Results

Table 3 Evaluation of Policy for Distribution and Utilization of BOS Funds through the SIPLAH Application

No.	Implementation According to Regulation	Results of Evaluation of Policy on Distribution and Utilization of BOS Funds
1.	Fulfillment of requirements for education units, especially in SMKN 1 to SMKN 8 Jember, that the recipients of the School Operational Assistance Fund (BOS) are regular.	This can be done in the following way: <ol style="list-style-type: none"> fill out and update the Dapodik according to the real conditions in the school up to 31 August. have a national school registration number recorded at Dapodik. has a permit to provide education for schools organized by the community registered with the Dapodik. has several students of at least 60 (sixty) students for the last 3 (three) years, and is not a cooperative education unit.
2.	Calculation of the amount of the School Operational Assistance Fund (BOS) allocation in schools that have been determined, especially in SMKN 1 to SMKN 8 Jember.	SMKN 1 to SMKN 8 Jember as recipients of the BOS funds are based on the number of school students as of August 31, 2022, which has been determined by the Ministry of Education and Culture.
3.	The distribution of the Regular School Operational Assistance (BOS) Fund is carried out in stages	SMKN 1 to SMKN 8 Jember must comply with the following rules and regulations: <ol style="list-style-type: none"> Phase I distribution is carried out after the school submits a report on the use of the Regular School Operational Assistance Fund (BOS) phase II the previous year. Phase II distribution is carried out after the school submits a report on the use of the Regular School Operational Assistance Fund (BOS) phase III the previous year, and Phase III distribution is carried out by schools submitting phase I reports for the current budget year
4.	Regarding the components of the use of the School Operational Assistance Fund (BOS), especially in SMKN 1 to SMKN 8	The corresponding components are as follows: <ol style="list-style-type: none"> acceptance of new students. library development.

Jember	<ul style="list-style-type: none"> c. implementation of learning and extracurricular activities. d. implementation of assessment and evaluation of learning activities. e. implementation of the administration of school activities. f. professional development of teachers and education personnel. g. power and service subscription financing. h. maintenance of school facilities and infrastructure. i. provision of learning multimedia tools. j. implementation of skills competency improvement activities. k. organizing activities to support the absorption of graduates, and l. honorary payment.
5. Management of the Regular School Operational Assistance Fund (BOS) at SMKN 1 to SMKN 8 Jember is carried out based on principles.	<p>The principles that must be adhered to by SMKN 1 to SMKN 8 Jember in the implementation of the distribution and utilization of the School Operational Assistance Fund (BOS) include the following:</p> <ul style="list-style-type: none"> a. flexibility, namely the use of the Regular BOS Fund, which is managed according to the needs of the school. b. effectiveness, namely the use of the Regular BOS Fund is sought to provide results, influence, and efficiency to achieve educational goals in schools. c. efficiency, namely the use of Regular BOS Funds, is sought to improve the quality of student learning at a minimum cost with optimal results. d. accountability, namely the use of Regular BOS Funds can be accounted for in its entirety based on logical considerations by laws and regulations, and e. transparency, namely the use of the Regular BOS Fund is managed openly and accommodates the aspirations of stakeholders by the needs of the school.
6. Monitoring and evaluation of BOS fund management program policies, especially in SMKN 1 to SMKN 8 Jember	<p>Each school makes efforts to have the ability in the IT field so that they can operate the SIPLah application in the following ways:</p> <ul style="list-style-type: none"> a. socialization. b. education. c. training, and _ d. technical guidance.

Source: Study Results

V. CLOSING

5.1 Conclusion

Based on the results of the study, it can be concluded, among others: *First*, the achievement of success in the implementation of the distribution and utilization of BOS Funds through SIPL is effective, efficient, transparent, open, accountable, competitive, and fair in each educational unit. *Second*, the achievement of the distribution and utilization of the School Operational Assistance Fund (BOS) in this efficiency dimension if it is supported by human resources who have IT capabilities so that they can operate the SIPLah application properly and reduce errors or errors when data *entry* reports for submission of goods needed for education units. In addition, efficiency is also created when each educational unit can use the School Operational Assistance Fund (BOS) carefully according to the needs or educational facilities needed. The advantage of using the SIPLah application also helps each educational unit to choose school needs at competitive prices. The calculation of the cost in question has also *included* the amount of taxes and CV duties. *Third*, for SMKN 1 to SMKN 8 Jember for the distribution and utilization of the School Operational Assistance Fund (BOS) both the budget funds channeled to each education unit and the operation of applications from data *entry* to submit reports to accountability reports have been fulfilled after the goods needs have been realized. The application makes it easier for each implementer to choose goods according to their needs and availability of funds. *Fourth*, this leveling element must be achieved if the school can make good use of the distribution of the School Operational Assistance Fund (BOS) by the predetermined technical guidelines. The method applied between schools is almost the same, namely preparing a plan or details of the needs that must be met immediately and after the grant budget has been received, the BOS Team of each school carries out data *entry* on the SIPLah application. The leveling dimension also contains an element of justice that can be felt by all students in the form of classroom facilities, new books in the library, and others. *Fifth*, the responsive and responsible response shown by each BOS team at SMKN 1 to SMKN 8 Jember is the ability to operate the SIPLah application for the distribution and utilization of the School Operational Assistance Fund (BOS). This response is shown by designing a plan for school needs in advance before the grant budget is distributed to each school. The school also consulted directly with the Jember District Education Office branch regarding the SIPLah application to be able to minimize errors during data *entry*. Each school upholds responsiveness when implementing the distribution and utilization of the School Operational Assistance Fund (BOS) through the SIPLah application to get positive *feedback* from the wider community, especially parents of students. The responsiveness shown by providing good service and responding to public complaints regarding the School Operational Assistance Fund

(BOS) with smart solutions can improve the quality of schools. *Sixth*, the positive impact that arises is that the education unit feels very helpful in purchasing school necessities with the SIPLah application because it is efficient, effective, transparent, and accountable. But on the other hand, there are still more negative impacts caused by the SIPLah application because it is not in line with the schedule for the disbursement of the School Operational Assistance Fund (BOS). Purchases through the SIPLah application must be made in cash when the goods are well received. Each school has proposed alternatives and solutions by submitting objections and waivers on the problem of payment time when ordering goods to the person in charge of SIPLah. *Seventh*, the central government through the Ministry of Education and Culture has provided easy services for the distribution and utilization of School Operational Assistance (BOS) funds by launching the SIPLah application. This man-made product also has advantages and disadvantages when operated in each educational unit. The dimension of accuracy shows that there are still some negative impacts and obstacles faced by the school. Efforts can be made by the Jember Regional Education Office Branch to minimize the negative impacts or obstacles encountered, such as submitting objections and permits for delaying payments for ordering necessities and waiting for the schedule for the disbursement of the School Operational Assistance Fund (BOS).

5.2 Suggestion

Based on the description at the conclusion, the authors can provide suggestions, including the following: *First*, so that the distribution and utilization of the School Operational Assistance Fund (BOS) through the SIPLah application can run without obstacles, the Jember Regional Education Office Branch should have officers who actively carry out *maintenance* internet network in each educational unit. *Second*, so that the education unit is comfortable when going to shop for school needs through the SIPLah application, the SIPLah manager should be able to select distributors who offer competitive prices and are not higher than store prices in general. *Third*, so that the process of purchasing necessities is not delayed, the person in charge of SIPLah with the Jember Regional Education Office Branch and the education unit should make a cooperation agreement if there is a delay in payment for technical reasons.

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