

Constraints in Using Regional School Operational Assistance Funds at the Vocational High School in East Kalimantan (Study in SMK Negeri 8 Samarinda)

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Abstract: This study focused on the constraint in using regional school operational assistance funds at vocational high schools in East Kalimantan. The sub-focus of the research is the management of the allocation of regional school operational assistance funds to fulfill eight national education standards and include procedures for acceptance of use and reporting in vocational high schools in East Kalimantan. This research used CIPP (Context, Input, Process, and Product). This research was conducted at SMK (Vocational High School) 8 Samarinda. The research findings were related to the management and the implementation of regional school operational assistance funds for eight national education standards. Based on the research findings in SMK 8 Samarinda, the management and implementation of regional school operational assistance funds were proper. However, the application was still constrained by the number of funds and policies applied in using regional school operational assistance funds.

Keywords: Constraints in using funds, regional school operational assistance funds

1. Introduction

Education is absolutely needed by humans throughout their lives to live and develop in line with the aspirations (ideals) to progress, prosperity, and happiness according to their concept of life. Specifically, the functions and objectives of education are formulated in the National Education System Law Number 20 of 2003, Article 1 and 3. In the mandate of the 1945 Constitution, the implementation of compulsory education (a reasonable nine years) is one of the government's efforts to improve the educational world in Indonesia for which funds fulfilled by the government through school operational assistance issued by the central government or from the state budget referred to as the National School Operational Assistance; the regional budget is called the Regional School Operational Assistance. This case is in line with the implementation of free education in Tanzania as reported by Frances Vavrus that this lack of clarity is not only apparent at the national level but also internationally because it is 'school fee abolition' and not 'school fee and mandatory contribution elimination' that has mobilized representatives from the World Bank, UNICEF, and community-based organizations to campaign on behalf of out-of-school children. If the goals of EFA are to be realized, then greater attention must be paid to the total cost of educating children and not only to formal school fees. An orientation to policy studies that considers policy's discursive aspects, i. e., its authorization of certain forms of knowledge and exclusion of others, would foreground the analysis of shifting policy priorities and promises over time, as we have attempted to do in this article. [1]

The amount of regional school operational assistance funds in East Kalimantan paid to schools varies for each level. Regional school operational assistance is calculated based on the number of students. For state vocational high schools, one million and one hundred thousand rupiahs are sent to each student per month. Data recapitulation of state vocational schools in Samarinda City receiving regional school operational assistance funds from the Samarinda regional government in 2017 are the schools where the number of students was unrecorded were 0%; the schools having less than 100 students were 0%; the schools having 101 to 500 students obtained 10.52%; the schools having 501 to 1000 students attained 57.89%, and the schools of which students were more than 1000 students received 31.59%. [2] The existence of nominal parallels in the number of grants for regional school operational assistance to students creates injustice in the distribution of education because the educational capacity of each parent varies. This case is in line with Orodho's opinion in Kenya and Tanzania, stating that it is also evident that price elasticity of demand for education is often higher for the poor and girls in Kenya and Tanzania. There are ample evidence and good intuitive reasoning for the idea that enrolments will be lower for the poor and girls as the household cost of education rises, and as a result, reductions in the costs of

schooling for these groups will promote equity. However, it is also cautioned that the direct impact of fees on teaming and educational quality is more difficult to discern. It is apparent that demand for education is sensitive to quality as well as price, so it may be that in some circumstances, at least, a tradeoff between price and quality exists among some communities in Kenya and Tanzania. [3]

Regional school operational assistance funds are received by schools based on the number of students, not the school needs, the distance of the school from the center of the city, and there is no distinction between excellent schools and potential schools. This case complicates the development of schools in meeting eight national education standards which include (1) assessment standards, (2) management standards, (3) funding standards, (4) educator and education standards, (5) graduation standards, (6) infrastructure standards, (7) process standards, and (8) labor standards. Potential sub-urban schools which have a relatively small number of learners will slow to develop, including schools located in the suburbs, which will have difficulty operating. As a result, a clear that occurred in terms of academic quality, infrastructure, and managerial, as found by Latifah (2017). The use of regional school operational assistance funds needs to be further investigated due to disparities existing in the regulations and implementation. A measurable and comprehensive evaluation uses the standard of national examination results, which are also used as a mapping of the quality of the education unit program as a basis for entry into further education. This case has been reported by Dikdik (2017) in his research stating that in its implementation, the policy of fund usage of the Operational Aid to School Program in Indonesia basically goes well and correctly. Although sometimes, there are only obstacles (internal and external school Concerned. But it is a normal thing and still within reasonable limits. Nevertheless, the misuse of Operational Aid to School Program fund management is still widely found in some areas, the most frequent cases are the inflation of student numbers, misuse of funds, and even fictitious data and reporting often adorn the newspaper about the misuse of the funds. This may also be triggered by a running system, poor supervision, and poor public participation, resulting in the objective of subsidizing the Operational Aid to School Program itself to be less and less likely to diminish. For that, we need preventive action. [4]

Based on the above explanation, we can see that many schools do not have other funds to meet their operational needs. Those schools only depend on the issuance of regional school operational assistance funds. The schools that are unable to empower third parties, school operational problems will be complicated. The delay in the disbursement of regional school operational assistance funds to school accounts is also one of the causes of the non-implementation of school programs in accordance with the academic calendar. The disbursement system of regional school operational assistance is divided quarterly in one year. The management system in the regional school operational assistance report does not yet have a standard draft; it is still in the form of technical guidelines that have not been clearly detailed like the central school operational assistance. Examining the use of regional school operational assistance funds is also very troublesome. Aside from being discontinued, schools often experience difficulties when they have to coordinate, communicate, and perceive the use of regional school operational assistance budgets because the parties given authority sometimes have different answers. This research focused on the constraint in using regional school operational assistance funds at vocational high schools in East Kalimantan. The sub-focus of this research is the management of the allocation of regional school operational assistance funds to fulfill eight national education standards and include procedures for acceptance of the use and reporting at vocational high schools in East Kalimantan.

2. Method

This study used descriptive qualitative method. This research was conducted at SMK Negeri 8 Samarinda, located in Syahrani Dahlan Street RT. 35 Samarinda. This study employed the CIPP model consisting of four evaluation components, namely Context, Input, Process, and Product (CIPP). It can be described in detail as follows:

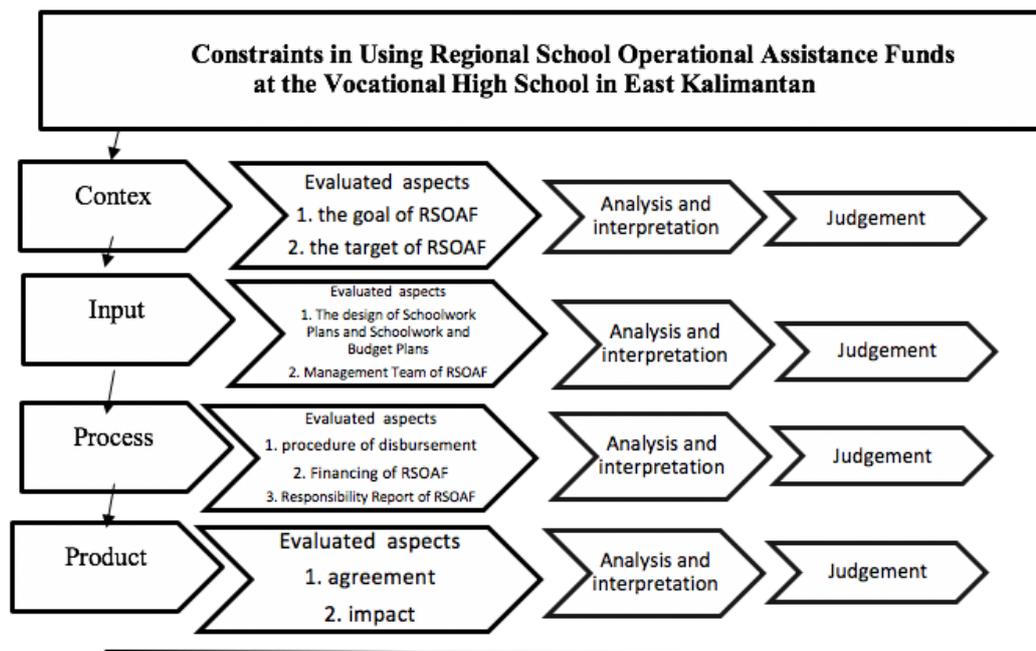


Figure 3.1 This CIPP model was developed into a research design

3. Findings and Discussion

3.1. Research Results

3.1.1. Management of Allocation of Regional School Operational Assistance Funds for Eight National Education

The goodnesses and weaknesses of the implementation of budget usage planning in SMK Negeri 8 Samarinda can be identified as follow:

a. Content Standards

In the 2013/2014 academic year, SMK Negeri 8 Samarinda, in its learning, used the 2013 Curriculum. Before implementing the 2013 curriculum, the school did a variety of readiness, including conducting the 2013 curriculum IHT, developing the school curriculum, namely document I used as the basis and guidelines for the implementation of the school curriculum and arrange learning implementation plans. However, there were still some shortcomings, including RPP compiled in part, not in accordance with the Minister of Education and Culture Regulation Number 81A of 2013. This case is in accordance with documents 1 and 2 of the KTSP school curriculum and interviews excerpts as follows: We have implemented the 2013 curriculum; every year, we refine the SMK Negeri 8 curriculum through house training; otherwise, our IHT will hold a joint MGMP. In other words, every year, we carry curriculum development. For KTSP, we started IHT since 2007, and the last we did IHT in October 2017 for the 2013 curriculum (WW.7.WKS.2). Those statements can be interpreted that by the regional school operational assistance funds, the school could plan the school allocation funds in stages to achieve content standards, although not all of them can be fulfilled. However, in the school budget work plan, the school has allocated funds.

b. Process Standards

In preparing the lesson plan, of course, the principles of learning planning and individual differences in students should be taken into account. However, there are still some shortcomings. Based on observations/field observations, teachers and students of class X and class XI in learning have used learning resources of student books and teacher manuals available in the CD. This case was done because books ordered by the school have not been sent to the school. Most teachers could not develop teaching materials in accordance with the subjects being taught. Another weakness is that some teachers had not consistently carried out learning activities in accordance with the RPP they compiled, and had not applied a scientific approach to every learning process in the classroom. It can be interpreted that the process standards have run at SMK Negeri 8 Samarinda, even though they have been budgeted in the school budget work plan of SMK Negeri 8 Samarinda. However, the

field is not entirely as expected. Services in the teaching and learning process could not be implemented optimally because the competence of teaching staff was still not evenly distributed. Based on the planning in the school budget work plan, the process standards are also budgeted, but they are insufficient due to the small budget of the operational assistance of the school as a whole.

c. Graduate Competency Standards

The graduates of SMK Negeri 8 Samarinda show good learning achievement in academic and non-academic fields every year. This fact can be seen from the acquisition of rewards and championships in various academic and non-academic competitions at the regency and provincial levels. The results of field interviews delivered by the informants are as follows: "You know, that's the graduation limit for grade promotion. All of us, in the class, has been notified, Ma'am, by the homeroom teacher and subject teacher. Each subject has different minimum completeness criteria, depending on the teacher" (WW.10.SKL.SIS.1). Based on observations of documents in the school budget work plan, a particular budget for increasing student competencies in terms of providing additional hours of subjects examined nationally is lacking. Additional activities are included in student activities in the form of extracurricular activities. On average, additional hours are only 2 hours a week for each class. The additional hours were only given to students of class XII, without class X and XI.

d. Teacher and Educational Personnel Standards

The number of teachers and educational personnel in SMK Negeri 8 Samarinda is sufficient based on the qualifications with minimum bachelor requirements. However, there are still some teachers who have not met the minimum standard of bachelor qualification; there are a few educational personnel having a master degree since they need much cost to continue their study to post-graduate programs. Meanwhile, there are no budgeting from regional school operational assistance funds to upgrade the teachers' and educational personnel's competences. These phenomena mean that the regional school operational assistance budget planning stated in the school budget work plan is not intended for study costs for both teachers and educational personnel due to the small budget received by schools.

e. Facility and Infrastructure Standards

Facilities and infrastructure provided at SMK Negeri 8 are quite complete. The size and ventilation system of the room are meet the minimum service standards, the number of rooms is sufficient; the study rooms and other supporting rooms are excellent. The school meets safety and comfort standards for students. Also, maintenance of school buildings is carried out routinely and periodically. The school wholly owns and uses learning tools and resources. Based on documents, field observations, and information from informants, it turns out that the facilities and infrastructure are supportive and appropriate.

f. Management Standards

SMK Negeri 8 Samarinda has a vision and mission formulated together and disseminated to all citizens of SMK Negeri 8 Samarinda through writing on banners and boards posted in the school environment. The vision and mission of the school are the vision of SMK Negeri 8 Samarinda is to realize SMK Negeri 8 Samarinda, which is devoted to God Almighty, disciplined, certified, and absorbed in the business and industrial world as well as caring for the environment. SMK Negeri 8 Samarinda graduates are prepared to enter the world of entrepreneurial work and continue tertiary education, and therefore, SMK Negeri 8 Samarinda always strives to improve the creative and innovative learning process and is consistent with the Vision and Mission of SMK Negeri 8 Samarinda. For quality assurance, monitoring and evaluation are carried out by the team regularly and continuously. The principal of SMK Negeri 8 Samarinda monitors the learning process carried out at the planning, implementation, and evaluation stages of learning outcomes. Monitoring is carried out through focus group discussions, observations, recording, interviews, and documentation. However, monitoring from supervisors is rarely undertaken. This fact indicates that the lack of control functions in the implementation of learning in SMK Negeri 8 Samarinda.

g. Funding Standards

Funding at SMK Negeri 8 Samarinda is from the Central Government and the Provincial Government of East Kalimantan, namely regional school operational assistance funds. The amount of funds for regional school operational assistance to support school operations is very insufficient. The impression is that regional school operational assistance funds only complement the lack of operational assistance funds from the center. Whereas, schools have not been able to find other sources of funding, and have maximally empowered the roles

of committees and third parties such as companies, private institutions, or individuals that are considered potential.

h. Assessment Standards

Most teachers have prepared assessment plans based on competency standards, core competencies, and essential competencies, as outlined in the lesson plan. The teacher has provided information to students about the Minimum Mastery Criteria at the beginning of the semester. Based on the field notes, documents, and interview results, the SMK Negeri 8 Samarinda has assessed following the KTSP curriculum. The teacher has assessed students' attitudes and skills. The drawback, the teacher has not been able to make standard assessment instruments, especially the attitude, and skill assessment. The budget for the appraisal standard is listed in the SCHOOL BUDGET WORK PLAN, but it has not optimally met all the needs of the existing and required assessment standards. Due to the small budget for regional school operational assistance, the assessment standards can not be implemented optimally.

3.1.2. The Use of Regional School Operational Assistance Funds

The use of Regional School Operational Assistance Funds is divided into four types, namely unit education costs, investment costs, operational costs, and scholarships, with the following details:

1) Educational Unit Costs

Educational unit costs provide educational costs at the level of:

- a) Investment costs, the costs of providing land, infrastructure, and human resource development at the level of the educational unit or school;
- b) Operational costs, the costs required for the operational teaching and learning process at the level of the educational unit to work. Operational costs consist of: (1) personnel costs consisting of salary/honorarium for teachers and educational personnel; (2) non-personnel costs
- c) Aid for education costs designed for poor or underprivileged students who are prone to dropping out of school;
- d) Scholarships designed for excellent students.

Based on the results of observations of the General Cash Book and interviews at SMK Negeri 8 Samarinda during the 2017/2018 school year, there was no investment funding intended for land provision, both for the new classroom and room rehabilitation. This fact means that the regional school operational assistance funds were not allocated for investment costs. Operational costs required for operational learning and teaching processes at the level of the education unit consist of: (a) personnel costs which include salaries of educators and educational personnel and benefits attached to salaries; (b) non-personnel costs which include purchase of stationery, materials for practice, electricity, water, telecommunication services, maintenance of infrastructure, transportation facilities, and student/teacher consumption in the context of developing talent interests, consumption of meetings/activities, taxes and other similar costs.

Based on document observations, the regional school operational assistance funds at SMK Negeri 8 Samarinda was mostly used for those operations mentioned above, especially for the payment of office stationery and honorarium for honorary teachers and trainers on extracurricular activities. Meanwhile, operational costs for electricity, water, and telecommunication services, as well as maintenance of infrastructure, were more heavily borne by the central operational assistance budget. The school budget work plan of SMK Negeri 8 Samarinda does not allocate special funds to support poor or underprivileged students because, basically, all students have been freed from costs. Scholarships for outstanding students were also not budgeted in the regional school operational assistance funds due to limited budget received. Therefore, it can be concluded that the highest budget if operational costs at SMK Negeri 8 Samarinda was used for investment costs and operational costs devoted to personal and non-personal costs. Scholarships for poor and underprivileged students were not budgeted due to budget constraints.

2) Educational Management/Organizing Costs

The costs of organizing and/or management are provided by the Central Government, Provincial Governments, Regency Governments, or organizers of educational units established by the community, including: (a) investment costs, consisting of land and other than land; (b) operating costs, consisting of personal and non-personal costs. As in the previous explanation, the investment costs are already included in the unit education costs.

3) Student Personal Costs

Student personal costs are usually referred to as personal costs, including educational costs that must be incurred by students to be able to involve in the learning process regularly and continuously (may include student transport fees, pocket money, money to purchase school clothes, and school supplies).

From the results of observing documents in the general cash book, no data was found on students receiving regional school operational assistance obtained students' personal costs. Regional school operational assistance funds in SMK 8 Samarinda did not plan and allocate funds in the School Budget Work Plan for students' personal costs.

3.1.3. Reporting

The implementation of regional school operational assistance funds requires the reporting of the results of the regional school operational assistance budget spent at the end of the fiscal year. The reporting includes: (a) list of names of poor students who are exempt from any fees; (b) the amount of regional school operational assistance funds managed by schools and records of the use of funds that have been realized up to the fiscal year (reported quarterly); (c) problems encountered each year and (d) inputs/suggestions that can be proposed to improve the quality of education at the school level. From observations, SMK Negeri 8 Samarinda has performed its financial reporting obligations to the East Kalimantan Provincial Education Office. Reporting is in the form of annual general cash books and quarterly reports. However, there are differences in the technical guidelines for the use of regional school operational assistance funds in the report format requested by the Provincial Education Office of East Kalimantan. Therefore, there is no discrepancy between the technical guidelines issued by the Provincial Government and the City Education Office.

3.2. Discussion

Schoolwork plans, as well as schoolwork plans and budgets, are oriented to eight National Education Standards, which relate to planning for the use of school operational assistance budgets. Regional school operational assistance funds can only meet the minimum service standards, not the maximum. The findings are also in accordance with the opinion of Fatra and Harapan, stating that school financial management is guided by the laws and regulations made by the government. The regulation must be guided by schools in organizing education, including financial management. The purpose of these regulations is directing the implementation of education; the administration of education can be accountable among the public, improving effective and efficient services in the field of education, and improving legal certainty, including improving coordination of regional and central regulations. The implementation of education is guided by the National Educational Standards, which function as a basis in planning, implementing, and supervising education to realize a quality national education.[5]

Thus, the quality of each educational unit also cannot be optimal because school-based management (SBM) cannot be carried out actively and innovatively. This case is because the school budget work plan is hindered by two applicable regulations, namely the binding use of regional school operational assistance funds from the government, in this case, the government of East Kalimantan Province, and another is on the demands of the school-based management. This case is in line with the results of Indra Jaya's research that various strategic efforts in the form of policies have been made to improve the quality of education. However, the reality has not shown the expected results. Meanwhile, the policies that emerge are always changing and varying in nature. Hence, the problem of education policy is dynamic. The existing policies often become paralyzed meaning; the policies that have not yet been completely resolved as according to the rules have emerged new policies, or sometimes the unresolved policies have been answered by the conditions that automatically appear in the community [6]. The school budget work plans show the school planning in allocating the budget to fulfill eight National Educational Standards in Schools, namely (1) content standards, (2) process standards, (3) graduate competency standards, (4) management standards, (5) facilities and infrastructure standards, (6) educators and educational personnel standards, (7) funding standards, and (8) assessment standards.

This case can be seen from the findings of the budget planning stated in the school budget work plan of SMK Negeri 8 Samarinda, which had been prepared for 2018; then, the input component with criteria for its use is following applicable provisions and procedures. From this document study, the data showed that not all programs could be carried out on time according to the planning in the school budget work plan. This case requires adjustments to the available activity budget. Meanwhile, the budget available at schools was from the government. The data from the preparation of the school budget work plan already contains criteria based on the input components. The results of this study indicated that some activities compiled had been adjusted or revised, which were adjusted to the time of disbursement, especially related to the month and date of payment of

regional school operational assistance funds from East Kalimantan Provincial Government. This case caused the implementation of planning activities ineffective and inefficient.

By the program planning stated in the school budget work plan, the regulation-oriented management of regional school operational assistance must meet eight National Educational Standards; the policies in MBS that should be developed by schools are not in line. From the existing documents, it can be explained that in 2018, the use of the budget to fulfill those eight national education standards relied on the financial report of regional school operational assistance funds as follows: (1) Achieving these standards was not budgeted in the first quarter (July, August and September); (2) In the second quarter (October, November, and December), achieving content standards was not budgeted; (3) In the third quarter (January, February, and March), achieving management standards was not budgeted; and (4) In the fourth quarter (April, May, and June), the content and management standards were not budgeted. The teachers and educational personnel also did not obtain priority funding due to the small budget. Whereas, the teachers' competencies greatly influence the quality of learning that relies on the quality of education as an inlet for granting regional school operational assistance funds. This case agrees with the research of Adan, stating that Fund is in school accounts well before the term starts to enable proper planning and procurement processes. FSE has led to increased enrolment resulting in the overstretching of facilities and inadequacy of the teaching staff. This may compromise the quality of learning for the students in the school. It has also forced principals to use the money for school development on wages for the teachers hired by the school. Parents are unwilling to pay any levies to meet their obligations. This has running of the schools very difficult for the principals.[7] From the research results mentioned above, there were still many activities in schools which had been delayed and even canceled because the school principals had to take policies at the school level, which ultimately fulfilled eight national education standards that could not be proportionately met. As a result, quality education and the best service could not be achieved optimally.

From the available data, it can be observed that the obligation from the government makes the principal unable to entirely run the school program due to budget constraints originating from the government itself. As a result, even minimal service cannot be achieved. The results of this study are in line with research conducted by Hani Latifah, namely, in reality, most schools have not been able to meet the quality that meets the National Educational Standards, even could not fulfill the Minimum Service Standards with a lot of indicators. The indicators of Minimum Service Standards of primary education stated in the Regulation of Ministry of Education and Culture Number 23 of 2013 include 27 indicators, consisting of 14 district/city responsibility indicators, 13 of school/islamic schools responsibility indicators related to quality teaching and learning processes, including minimum requirements relating to infrastructure and facilities, teachers, school principals, school supervisors, books, learning media, curriculum, learning plans, learning processes, school management, as well as quality assurance and evaluation of evaluation. [8]

Therefore, community participation is needed to help and care for the sustainability of the school continuously. This case should be accompanied by the role of school executives as well, in this case, the Principal, to be able to mobilize personnel resources, both internal and external to the school or other people related to the school to play an active role in improving school quality. Besides, the school principals can set the participation of all school members and stakeholders in making decisions relating to school problems. This case is in accordance with Syafaruddin's opinion that the coordination and utilization of resources are carried out automatically (independently) by the school through some management inputs to achieve school goals within the framework of national education by involving all relevant interest groups. The goal is to improve the quality of schools continuously.[9]

Schools have the potential to develop school operations by establishing synergistic cooperation with third parties, such as companies (through CSR funds), with agencies committed to education, for example, the bank or parents of students who have special political and economic potential to play a role in school progress.

The research findings are as follow:

1) Procedures of Disbursing Regional School Operational Assistance Funds

The delay in disbursing operational funds for regional schools has made the planning of school activities as outlined in the school budget work plan inappropriate, resulting in a reduction and even abolition of activities. In addition, to not being in accordance with the academic calendar, this also results in planning that has been well programmed to be not optimal in accordance with school goals. This case is in accordance with the opinion of Asbin Pasaribu stating that the planning stage is a very important strategy in school management to achieve school goals, because it is in planning that determines the success of good school management, thus it is necessary to apply good strategic management so that school planning can be directed well. The intended form of school planning is contained in the school work plan.[10]

The delays that always occur cause the schools difficult in meeting the school's operational activities. Before regional school operational assistance was implemented in schools, schools were free to levy operational costs on students. The average school did not experience difficulties in carrying out its operational activities. However, after the existence of regional school operational assistance, the schools were prohibited from collecting fees from students' parents; as a result, the schools experienced significant problems. The granting of regional school operational assistance funds is based on the entry data of student at the beginning of the school year. In contrast, the assistance is calculated starting from the fiscal year. Thus, if there are additional students, no additional financial assistance will be given. Meanwhile, if there is a reduction in students, the school must return it to the provincial government.

Some Efforts to improve these findings are the disbursement of regional school operational assistance funds should not be confused with disbursing the fiscal year or in the range of June to December or January to June. The disbursement of regional school operational assistance funds must be adjusted to school activities according to the academic calendar. For the calculation of the number of funds disbursed, there should be revisions every one semester.

From the results of interviews and observations, it can be concluded that the problems associated with the use of regional school operational assistance funds include: (1) the too late disbursement of a regional school operational assistance budget with an insufficient amount; (2) school reports delayed and were not well organized; (3) the use of money was not in accordance with the date of receipt; (4) financial reporting did not comply with financial regulations and (5) accountability reports for regional school operational assistance must be at the end of the fiscal year.

The problems mentioned above are almost the same as the issues raised by Indra Jaya that the lack of success of the school operational assistance fund distribution program carried out in North Sumatra was caused by some input variables consisting of human resources, information media, facilities, and infrastructure, organization, and especially the operational guidelines (Implementation Guidelines) believed to be the cause of the inability of the implementation of the school operational assistance distribution program in North Sumatra. Each of those five factors has various shortcomings and limitations that directly contribute to the weakness of the administrative factors of implementing, workshops, selection of allocation of funds, money, and public complaints unit in the process variable. [6]

2) The Use of Regional School Operational Assistance Funds

The school budget work plan can be revised to adjust the changing revenue realization due to the changing number of students after the process of implementing new student admissions (July). (6) The preparation of school work plans and school budget work plans by state/private schools/Islamic schools must involve school elements, such as school principals, teachers, and educational personnel by taking into account school committee considerations and being endorsed by the Head of the Education Office of East Kalimantan Province for public schools or the Chairperson of foundations for private schools. (7) If the central operational assistance funds and regional school operational assistance funds received by the education unit are insufficient based on the budget made based on stipulated provisions, then the school can collect the fee from parents/guardians of students to cover the shortcomings. Fundraising can only be carried out in the form of voluntary donations (the amount is not determined, the amount for each parent/guardian is dissimilar, not routine, and not mandatory) and must firstly be approved by the Head of the Education Office of East Kalimantan Province. (8) To meet the prepared budget, both the school and the School Committee are prohibited from attracting/collecting funds from students coming from underprivileged (poor) families. Students from underprivileged families must receive the same service. (9) Education units through the School Committee can collect funds voluntarily from communities outside the environment of parents/guardians such as from national/foreign private companies or State-Owned Enterprise/Regional-Owned Enterprise through the use of Corporate Social Responsibility (CSR) funds. This case is in accordance with the opinion of Asbin Pasaribu stating that in this case, the intended independence is in carrying out decision making or policy, choosing strategies and methods in solving problems or not depending on a centralized bureaucracy so that they can be adapted to environmental conditions and take advantage of existing opportunities. Furthermore, democratic is the overall elements of the school involved in setting, arranging, implementing, and evaluating implementation to achieve school goals to realize a quality education that will enable the achievement of policy-making supported by all school elements.[10]

It would be better if institutions related to budgeting problems for regional school operational assistance, such as the Education Office of East Kalimantan Province, Regional Budget Audit Agency, City Inspectorate, and the State Audit Agency, regional State Prosecutor's Office also often hold socialization, training, and assistance on the use and reporting of regional school operational assistance budgets. This case is

in line with the study of Yayan Mulyana, stating that the problem of education funding will concern the issue of teachers, the learning process, infrastructure, marketing, and other aspects related to financial matters. The financing function cannot be separated from other functions in school management. Therefore, financing is a central problem in the management of educational activities. The inability of an institution to provide costs will hinder the learning process. Obstacles to the teaching and learning process automatically eliminate the community trust in an institution. However, that does not mean that available excessive fees will ensure that school management will be better. At the school level (education unit), education funding is obtained from the central government, regional governments, student fees, and community contributions.[11]

The school principal, as the budget user authority, and the regional school operational assistance management team in the school, must know the development of the rules used in line with the demands of responsibility. This delay should not be caused by the ignorance of the local school operational assistance team. This finding was very clearly seen in the regional school operational assistance report of SMK Negeri 8 Samarinda in December 2016. This case is due to the fact that the liquidity of regional school operational assistance did not match the educational calendar so that SMK Negeri 8 Samarinda with a large enough number was forced to defer payment from July to November 2016 so that it would only take place in December.

3) Regional School Operational Assistance Report

Since regional school operational assistance could not be delivered at the beginning of the activity according to the academic calendar, responsibility report for regional school operational assistance could not be treated the same as the general financial report in government offices. In this case, there are exceptions for schools in reporting the regional school operational assistance funds.

In the financial reporting rules, the use of regional school operational assistance funds may not apply retroactively. However, due to the late disbursement of regional school operational assistance funds, while school operational activities must continue to run according to the academic calendar schedule, the school was forced to employ third party bailout funds first and was only paid after the regional school operational assistance was disbursed. For example, the activities in the report of July 2018 payment were executed in December 2018.

The funds under the policies of the Education Office of East Kalimantan Province were disbursed between July and December according to the regional budget. In other words, the disbursement of funds was carried out not at the beginning of July (the beginning of the education calendar), while the report must be made at the end of the fiscal year (December) so that schools are difficult to make accountability reports. Reporting must be in accordance with the funds received. If the amount of budget reported was less than the number of funds disbursed, the difference must be returned to the regional government. This case could create new problems for schools because teaching and education are activities that cannot stop without a schedule that has been made.

The use of funds in the previous months was reported in the month after the funds disbursement so that all funds spent could be written in the reports. This step was taken because if the school only reported according to the activities in December where the regional school operational assistance funds were disbursed, there was a possibility that the regional school operational assistance funds would not be spent at will. However, in fact, the distributed funds for the regional school operational assistance were actually still less than what the school needed.

If the report must be made at the end of the fiscal year and should not be retroactive, the unabsorbed funds should not be returned. The funds could be a deposit that can be used by the school if the next disbursement of funds delays. This case is in line with the opinion of Sandera, stating that Selecting among evaluation option is a challenge to program personnel and evaluators interested in allocating resources efficiently and effectively. The value of program evaluation endeavors will be enhanced when clients for the information know that they are looking for. Clients, program managers, and evaluators all face many choices.[12]

In addition, the government of East Kalimantan Province also assures that the disbursement of operational assistance funds for regional schools will not delay. Thus, the school can be on time to carry out its programs. Khamati and Nyongesa also state that in this case that the government needs to strive to ensure the FSE funds are in school accounts well before the term starts to enable proper planning and procurement processes. FSE has led to increased enrolment resulting in the overstretching of facilities and inadequacy of the teaching staff. This may compromise the quality of learning for the students in the school. It has also forced principals to use the money for school development on wages for the teachers hired by the school. Parents are unwilling to pay any levies to meet their obligations. This has running of the schools very difficult for the principals. Well constituted BOGs can play a very significant role in the management and growth of the school.[13] It means that

the main problem is the availability of funds, and the timeliness of distribution is one of the key programs/policies of regional school operational assistance based on community expectations.

4. Conclusion

Based on the above discussion, it can be concluded that the management of regional school operational assistance funds in SMK 8 Samarinda already relied on the fulfillment of eight national education standards. The implementation and reporting of the use of regional school operational assistance funds were in accordance with the technical instructions for using the funds. Although the implementation and use of regional school operational assistance funds met the provisions, SMK 8 Samarinda still had obstacles so that the management of regional school operational assistance funds was not optimal. The constraints faced by schools were the limited amount of funds received and based on the number of students, different policies between the provincial and regional governments, so that the school got confused in the implementation of these funds. The last obstacle was the late distribution of regional school operational assistance funds caused the use of funds not in accordance with school work plans and delayed reporting.

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