CHAPTER I

INTRODUCTION

A. Background

Education is one of the important things in life. Becoming a developed nation is a mission that all countries in the world visionate. It has been known by many that one of the aspects that needs to be fulfilled to become a developed country, a good education. As education is the foundation of one's country's prosperity and advancement. Education also plays a part in the effort of enhancing our culture and increasing the level of one's nation on the international stage. That is because education has a role in creating good quality of human resources, and creating intelligent, skillful, and spiritually aware next generations of the nation. Thus, it is important to increase the level of our education's quality.

In the main idea of The 1945 Constitution of the Republic of Indonesia (UUD 1945), it has been decreed that creating an intelligent nation is compulsory. That verse means that good quality education is one of the missions and visions of Indonesia. It is also mentioned in the law number 20 year 2003, verse of Education System in Indonesia. The verse stated that education is a foundational and planned effort to create a studying atmosphere or studying process that supports the student to actively develop their potentials and obtain the religious spiritual skills, self-control, good personality, intelligence, good deeds, and skills needed for themselves, the society, the nation, and the country. The verse also agrees with the Law number 2 year 1985 which stated that the purpose of education is to create an intelligent nation and develop each person wholefully, faithful and pious before God, well-behaving, mastering sciences and skills, healthy both

physically and spiritually, strongly aware of their identity and independent while having a responsible feeling in living within the nation's society.

In the efforts of creating a good education for the nation, Indonesia designed a mandatory nine years of education program to answer the demands and the challenge of the new era. Based on the Law of National Education number 2 year 1989, the government made efforts to increase the society's living quality by creating a mandatory program where all people of Indonesia aged 7-12 years old and 12-15 years old to finish the elementary level of education for 6 years in the Elementary School and 3 years in the Junior Middle School. The mandatory nine studying years is the implementation of UUD 1945 verse 31 which states that all citizens are entitled to receive the elementary education level and the government is obliged to provide it for free. Government also has to work on the conduction of the united system of national education that aims to increase the level of faith, morality, and good deeds in order to create an intelligent nation, as mentioned in the law.

During the process of implementing it, Indonesia met some problems. There is limited access to education, mainly experienced by the poorer society. Quoting the World Bank, most Indonesian live under poverty. Due to the numbers of Indonesians who live by earning less than 2$ USD in a day. Attending school, which was supposed to be compulsory for everyone, became less attractive because of this poverty problem. Due to the high price people have to pay in order to obtain education, including internal fees like school tuition, books, uniforms, stationery, and external fees such as transport, course, and pocket money. Thus, more efforts are needed to implement the nine years of education policy properly. Education is the responsibility of all; the government, citizens, and education institutions. Improvements should be made so each citizen could receive a good quality of education. To help those who suffer from poverty, the government

through the National Education Department created a policy named *dana BOS* or BOS funding, BOS is an abbreviation from School's Operational Aid as a partner of the mandatory nine years of studying. The funding targeted all Elementary and Junior Middle schools both public and private throughout Indonesia's provinces. The source of the BOS funding is from the State Budget. Thus, the fiscal procedures which include distribution, disbursement, management, usage, and accountability, should align with the terms of the State Budget. This free education policy was initiated in hope to create high-quality human resources, accomplishing the program of mandatory nine years education, and also in the effort of fulfilling the citizen's right.

BOS funding is a program created by the government which basically provides all the operational needs non-personally for the elementary level of education as the instrument of the mandatory education's program. (*Sekilas Tentang Program Bantuan Operasional Sekolah (BOS)*, n.d.)

According to Government Regulation (PP) number 48 year 2008 about Education Fund, non-personal fund means consumable material or equipment of education, such as electricity, wanted, telecommunication service, facilities maintenance, overtime money, transport, consumptions, tax, and so on. However, there are also some types of investment funds or personals that are covered by the BOS funding. School's Operational aid has been carried out since 2005 is a form of Government's effort in upholding and implementing the morals of the Law number 20, year 2003, regarding National Education System. It stated that the Government should guarantee the elementary level education's implementation for free. The positive impact that came out from this program is shown by how Elementary Students could enroll to school for free. There is no money needed to pay for the Elementary School level of education, even school tuition fees are not applicable.

However, the existence of the BOS funding program does not mean that education problems are all resolved. There are issues found during the managing process of the BOS funding. For example, the funding allocation is not based on how much the school needs, but depends on how much budget there is for the school. In addition, there are some cases of BOS funding's misconduct and deviation, although this cannot be generalized, not all institutions experienced this kind of case. However, there are several opportunities where some irresponsible parties might take advantage of the BOS funding overall procedures. For example, in the last 2016, there was a Headmaster and a Treasury of a high school in Bima, West Nusa Tenggara who committed a deviation from the BOS funding and then got reported for corruption by the teacher committee to the corruption investigation team of Bima's police force. In this case, both suspects were allegedly creating fictitious reports regarding the BOS funding management in SMA N I Monta (*Korupsi Dana BOS, Mantan Kepsek dan Bendahara di Bima Ditahan*, n.d.). Another case, an AG who worked as the Group Leader of the Headmaster in the Salawu District, Tasikmalaya, was suspected of corrupting the BOS funding. The operational modus of his corruption was by charging illegal fees by creating mandatory purchases for all elementary schools in Salawu District of equipment that are irrelevant with the BOS funding technical guide (*Kasus Korupsi BOS di Salawu Diserahkan ke Kejari Tasikmalaya*, 2019).

There is also one case in Yogyakarta, specifically in the Bantul Regency. It was mentioned that the actual BOS funding received by Middle Schools was still low. It was only 38% of the yearly allocation in the first semester or the first month, even though the academic calendar has entered the third month.

There are other difficulties that directly impact the halt of BOS funding's actual distribution, such as ever-changing regulations related to supplying books and indecisive headmasters who are

scared to utilize the BOS funding because they do not want to make mistakes in managing it which might impact their career (*Disdikpora Bantul Sebutkan Serapan Dana Bos Untuk Smp Masih Rendah*, 2019)

In another case it is about the delay on BOS funding distribution to schools. Even though the success of the BOS funding program is also determined by whether this program has been implemented accordingly or not, the obstacles experienced by the school during the BOS funding implementation period also should be known through accurate and timely reporting.

Until today, it is recorded that there are at least 608 schools in Sleman Regency from the elementary level until junior/senior high school. From those schools, not much information could be obtained transparently regarding the utilization of BOS funding in Sleman Regency's public school. Meanwhile, a good transparency level of information could be obtained from the private schools of Sleman Regency by accessing the Ministry of Education and Culture's website. With those facts, the author would like to observe further about the management and reporting of the BOS funding at two high schools in the Sleman Regency, one private school, and one public school. The objects were SMA Negeri 1 Pakem and SMA Muhammadiyah Pakem. The research title is Implementation of Local Government Policy in Realization of Free Education in Sleman 2018 (Case Study: SMA Negeri 1 Pakem and SMA Muhammadiyah Pakem)

Tabel 1. 1 SMA Muhammadiyah Pakem Recapitulation per Components in 2018

No		Months (Quarterly)			
		Quarter 1	**Quarter 2**	**Quarter 3**	**Quarter 4**
1	Usage Total	19.880.000	42.280.000	20.720.000	0

No		Months (Quarterly)			
		Quarter 1	Quarter 2	Quarter 3	Quarter 4
2	Fund Received	19.880.000	42.280.000	20.720.000	0

A. Research Question

From the background explained above, the research question is as follows:

How is the implementation of BOS funding program at SMA N 1 Pakem amd SMA Muhammadiyah Pakem?

B. Research Purpose

The purpose of this research is to understand the realization of the School Operational Fund (BOS) and to understand the conditions and obstacles that happened during its implementation in Sleman Regency.

C. Research Benefit

The benefits that can be obtained from this research are:

1. Theoretical Benefit

   a. From this research hopefully the readers could gain more knowledge about the School Operational Aid funding, and observe the cases that happened in the field of education related to BOS funding and how those cases were handled so the same mistakes would not be repeated.

   b. Hopefully it could become a foundation for policy-designing and decision-making related to the BOS funding mechanism.

2. Practical Benefit

a. For Student and Parents

1) Actively involved in the monitoring and evaluation of BOS funding implementation and utilization in school.

2) Understand the usage and the management of the BOS funding transparency and accountability.

b. For Government

1) Hopefully it could be beneficial as an information for the government in designing the policy of BOS funding's more effective distribution.

2) Hopefully beneficial as an information material for the BOS funding management team in evaluating how BOS funding is managed in school.

D. Literature Review

The previous research is a compilation of research and the conclusions are attached for publication and academic reference. On the table below, the writer attached several past research which are relevant to the discussed topic in this thesis. The past research also works as a reference for the author in doing the present research.

Tabel 1. 2 Past Research

No.	Research Title, Author, and Publishing Year	Result
1.	IMPLEMENTASI PROGRAM BOS 2009 DI SEKOLAH NEGERI PADA KOMISARIAT SMPN 1 BOJONGGEDE, KABUPATEN BOGOR (Ninik Purwaning Setyorini, 2010)	It was found that some of the provisions in the guidelines were said to be incompatible with field conditions so that the level of implementation was relatively low, for example the provision of parental elements in the school BOS team, as well as the use of formats in the administration of BOS

No.	Research Title, Author, and Publishing Year	Result
		fund management. In addition, the unavailability of matching funds from the district government is quite difficult for BOS management at the district level, especially in terms of socialization and monitoring. However, the district BOS management team has made a breakthrough that is quite effective in overcoming the problem of limited management personnel by utilizing existing structures in the field.
2.	IMPLEMENTASI KEBIJAKAN PENDIDIKAN GRATIS DI LABUHANBATU SELATAN TAHUN 2015/2016 (Hotmaida Harahap, 2018)	The implementation of free education is carried out evenly in all coverage areas of South Labuhan Batu, and assisted by institutions that handle education in South Labuhan Batu. In realizing free education, the head of the education office is assisted by the The House of Representative of the Republic of Indonesia's (DPRPD) Education Commission to carry out the principles, one of which is to provide an explanation to the public about what is free by the government and to conduct socialization properly so that there is openness between the community and the regional apparatus. Moreover, the implementation of free education according to the Education departement is given to all people without exception and gets fair treatment regardless of class, whether from the rich or poor.
3.	EVALUASI PENGELOLAAN KEUANGAN BANTUAN OPERASIONAL SEKOLAH (BOS) PADA SEKOLAH DASAR NEGERI DI KABUPATEN SLEMAN TAHUN 2017 (Mardiyati, 2018)	The planning of BOS funds carried out by schools is in accordance with the BOS technical guidelines in terms of preparing planning documents, but not all schools have implemented the planning documents in accordance with the BOS technical guidelines. The implementation of the BOS

No.	Research Title, Author, and Publishing Year	Result
		data collection has also been updated by the school at the beginning of each new school year. However, the financial supervision of BOS has not been carried out in all schools according to the technical guidelines for BOS, because it can be concluded that the financial management of BOS in public elementary schools in Sleman Regency in 2017 is still not in accordance with BOS' technical guidelines
4.	IMPLEMENTASI KEBIJAKAN DANA BOS DI SD N REJOSARI DAN SDIT AL-I'TISHAM KABUPATEN GUNUNGKIDUL (Ebni Sholikhah, 2013)	Recipients of school funds come from Central and Provincial BOS, Foundations, and donors. In addition, there are also some fees for students' parents. BOS funds come in every quarter. Funds from foundations and donors do not always come. The expenditure of BOS funds for eight standards is in accordance with the SNP which has been explained in the technical guidelines for BOS. Meanwhile, the preparation of the RKAS is carried out by the treasurer. Identification of activities is coordinated with the Headmaster. The identification of sources, statements in the form of money, and formulations are carried out by the treasurer himself until they are in a format that is in accordance with the BOS technical guidelines.

No.	Research Title, Author, and Publishing Year	Result
5.	IMPLEMENTASI PROGRAM DANA BANTUAN OPERASIONAL SEKOLAH di SMA ISLAM ABHARIYAH TAHUN PELAJARAN 2017/2018 (Ahmad Sutawijaya, 2017)	In order to be able to obtain BOS funds that are in accordance with the number of students available, the school prepares the Basic Data Instrument (IDP-01) which contains school profiles and student conditions for that month. IDP-01 is prepared every semester or every six months. Furthermore, BOS funds will be distributed every three months through a bank account in the name of the school whose collection will be carried out by the BOS treasurer and the headmaster, by bringing a photocopy of the ID card and attaching the school stamp.
6.	IMPLEMENTASI KEBIJAKAN DANA BANTUAN OPERASIONAL SEKOLAH (BOS) di SD NEGERI BEKELAN, KULON PROGO (Saka Perdana, 2016)	The implementation of the school operational aid fund policy at SD Negeri Bekelan, Kulonprogo has been used right on target and in accordance with existing regulations. SD N Bekelan feels that the implementation of the school's operational assistance fund policy is going well. The existence of BOS funds is very beneficial for schools, headmasters, teachers, and especially for students whose all student needs can be met with the BOS.
7.	IMPLEMENTASI PROGRAM BANTUAN OPERASIONAL SEKOLAH (BOS) DI SMP NEGERI	The implementation of the BOS program at SMP Negeri 2 Semarang is quite good, although there are still obstacles in its implementation, because the use of BOS funds cannot be carried out optimally, for

No.	Research Title, Author, and Publishing Year	Result
	2 SEMARANG ((Ines Delaney Natasha, Aufarul Marom, 2014)	example, the financing component that should have been covered with BOS funds could not be carried out due to limitations on the use of funds. There is also the management of BOS funds, which is quite good, as seen from the accountability report submitted to the Semarang City Education Department. Reports have been carried out regularly every quarter and transparency of the use of BOS funds has been carried out by installing bulletin boards in the school area.
8.	IMPLEMENTASI DANA BANTUAN OPERASIONAL SEKOLAH (BOS) DALAM PENYELENGGARAAN PENDIDIKAN SEKOLAH DASAR KECAMATAN TEBING TINGGI BARAT KABUPATEN KEPULAUAN MERANTI TAHUN 2015 (Ningsih, 2017)	From the researchers who have implemented it, it was found that the implementation of the 2015 BOS fund program in West Tebing Tinggi had been carried out properly in accordance with the provisions contained in the BOS Funds Guidebook. Although there are still some obstacles that need attention for school headmasters as the recipient and manager of the BOS Fund, and the Department of Education as the Regency/City's BOS fund management team.
9.	IMPLEMENTASI PENYALURAN DANA BANTUAN OPERASIONAL SEKOLAH (BOS) PADA SMP NEGERI DI KECAMATAN TANAH LUAS ACEH UTARA (Azhar, 2013)	The BOS fund program for public junior high schools in the Tanah Luas sub-district, North Aceh, has been implemented in accordance with the requirements needed to improve the quality of education in the Tanah Luas area. It has also been beneficial in the implementation of the government's 9-year compulsory education program namely all students have been exempted from school's operational costs.

No.	Research Title, Author, and Publishing Year	Result
10.	IMPLEMENTASI DANA BANTUAN OPERASIONAL SEKOLAH (Helnikusdita, 2016)	Even though the BOS fund program has been implemented at SMA Negeri 4 Seluma, in reality the school still collects fees from students or guardians of students but with the approval of the school committee.

Based on the table above, what distinguishes this research from previous research is that there has been no previous research that discusses about the comparison between two schools on how BOS fund its implemented, therefore it can concluded that both schools, SMA Negeri 1 Pakem and SMA Muhammadiyah Pakem had been carried out properly in accordance with the BOS funds guidebook athough there are still some obstacles.

E. Theoretical Framework

1. Implementation

a. Definition of Implementation

Generally, implementation is an action that derives from a carefully-arranged detailed plan. It is done if there is good and structured planning first, or the plan has been designed with a certain timeframe long before the implementation. Thus, the planning should be clear, concise, and sure prior to the implementation, as implementation is an action where something that could create impact is finally conducted. It is an activity which was planned and conducted with utmost seriousness, according to the relevant values to achieve the goals of the plan. Meanwhile, based on KBBI, Implementation is a practice or execution of a plan.

Nurdin Usman (2002) stated that implementation is related to activities, action, doing, or system's mechanism. It is not just an activity, but a planned occasion or event that strives to accomplish its goals. Similar to the definition by Guntur Setiawan (2004), implementation is an enlarged version of activity where the process of interactions between purpose and activity are adapting to each other, this process requires a network of effective implementers in order to achieve it.

Cleaves (in Wahab 2008;187) stated that implementation covers "the process of moving from the purpose of the policy through political and administrative ways". The success or the failure of the implementation could be evaluated from the ability in operating the programs that have been designed before. According to Harsono (2002), implementation is a process where policy transforms from political action into administration. Policy is developed in order to review a program through implementation.

b. Theory of Implementation

1) Merilee S. Grindle's Theory

According to Merilee S. Grindle (in Subarsono, 2011: 93), the success of implementation is determined by two variables, which are; content of politics and context of implementation. Those variables' scopes are: how far the targeted group's interest is inserted in the policy content, the benefits received by the targeted group, how far the expected changes upon policy-making, whether the program's preposition is already correct, whether the policy has mentioned the

implementer in detail, and whether the program is supported by sufficient resources.

Meanwhile Wibawa (in Samodra Wibawa etc, 1994: 22-23) argues that the Grindle model is determined by the content of the policy and the context in which it is implemented. The basic idea is that after the policy is transformed, then the implementation of the policy is carried out. Its success is determined by the degree of implementability of the policy. The contents of the policy include the following:

a) Interests affected by the policy.

b) The type of generated benefits.

c) The level of desired changes.

d) The position of the policy makers.

e) The implementors.

f) The generated resources.

Meanwhile, the implementation contexts are:

a) Power, interest, and strategy of the involved actors.

b) The characteristics of the institutions and the authority.

c) Compliance and responsiveness.

The uniqueness of the Grindle model lies in its comprehensive understanding of the policy context, especially with regard to the implementor receiving the implementation, and the arena of conflict that may occur between implementing actors, as well as the conditions for the implementation resources required.

2) Daniel A. Mazmanian and Paul A. Sabatier Theory

According to Mazmanian and Sabatier (in Subarsono, 2011: 94) there are three groups of variables which determine the success of an implementation, which are tractability of the problems, ability of statute to structure implementation, and nonstatutory variables affecting implementation.

c. Policy Implementation

Policy implementation basically is a method for a policy to achieve its goals. To implement public policies, there are two methods that can be done directly namely implementing through program or derivative policy formulation.

According to Van Metter and Van Horn (in Agustino 2008: 195), policy implementation is the actions taken by individuals or officials or groups of government or private which are directed at achieving the goals that have been outlined in policy decisions.

The main point of policy implementation is to understand what can happen after a program is declared effective. This definition includes efforts to administer it and have a real impact on society or events.

According to Anderson (in Fadillah Putra, 2003:82), policy implementation can be seen from four aspects, as follows:

a) Who is involved in policy implementation

b) The nature of the administrative process

c) Compliance with policy content

d) Impact of the policy and implementation.

From the explanation of the definition of public policy above, it can be concluded that who participates in implementing the policy has an important role and we must observe their working performance. We also have to observe at its implementation, how the community complies with the public policy, and finally how the policy implementation creates impact in the community.

Meanwhile, according to Van Merer and Van Horn theory (in Agustino, 2006:139) defined that policy implementation is a several action done by an individual or an authorized by or a government group or a private group directed to achieve the goals that have been determined during policy-making. The policy implementation is relevant to these three points:

a) Goals or policy's target.

b) Activity to reach the goals.

c) Result from the actions.

According to the aforementioned opinion, it could be concluded that the policy implementation concept is heading to a dynamic and accountable activity in conducting a program, deciding the purpose of the policy, until finally finding a result in accordance to the policy's target and goals.

In the policy implementation, there are many obstacles that might halt its process. Gow and Morss (in Pasolong, 2007:59) stated that the obstacles that could halt the policy implications are

a) Obstacles related to politics, economics, and environment.

b) Weak institutions.

c) Human resources inability in technical and administrative fields.

d) Lack of technical support.

e) Lack of decentralization and participation.

f) No time management/time frame.

g) Not supportive information system.

h) Difference in the agenda's goals and actor's goals.

i) Unbalanced support.

All those obstacles could be distinguished as external and internal obstacles. Internal obstacles could be seen by the availability and the quality of input, such as human resources, the system and procedure used for the policy implementation. Meanwhile, external obstacles include all the force that has an impact directly or indirectly to the implementation process itself, such as:

a) Rule or government's policy.

b) Target group.

c) Economics inclination.

d) Political inclination.

e) Other socio-cultural conditions and so on.

d. Stages of Public Policy

1) Interpretation stage is an explanation of a policy where dissemination and communication happen. The policy turns from an abstract policy to a managerial and operational policy.

2) Organization stage includes:

a) Forming Organization as conductor.

b) Designing Program Operation.

c) Explaining the program Operation in detail.

3) Applicating stage, which includes:

a) Delivering what is the result of the implementation.

b) Delivering the impact of the implementation.

e. Top-Down and Bottom-Up Measure.

1) TOP-DOWN

Top-down analysis is one of the mechanisms of problem solving, where the existing problem is divided into several smaller subproblems or a simpler operation until each of the sub-problems could be solved easier (by a computer). The usage of top-down method enables us to obtain the result of sub-problem division in detail. Although, we have to remember that the division of the sub-problem has a goal to ease the problem-solving process. The weakness of this top-down method is:

a) The result's design could end up as a very big tree-structure.

b) There would not be any clear identification from the current's control.

c) It is hard to implement several forms such as selections, repetition, and function appointment.

2) BOTTOM-UP

Adam Smith Model: policy expert that focused more on the policy implementation in the bottom-up perspective is Adam Smith. According to Smith (1973) in Islamy (2002), policy implementation is viewed as a process or a plot. Smith's Model views the policy implementation process from the social and political

changes, where government-made policy has a purpose to repair or change the society as the target group.

2. Regional Government

a. The Definition of Regional Government

Government or "Pemerintah" in Bahasa Indonesia means directive and administrative authority over the activities of people in a country, state, or city and so on. Besides, it means an institution or agency that organizes the government of a state, state, or city, and so on. If the government is divided or separated, then there is a difference between government in a broad sense and government in a narrow sense. Government in a narrow sense only includes institutions that deal with the implementation of the wheels of government (executive), while government in a broad sense other than the executive, includes institutions that make laws and regulations (called legislatures), and those that carry out justice (called judiciary). (Inu Kencana Syafie, 2005)

According to the article 18 verse 5 UUD 1945, Regional governments are autonomous regions that can carry out government affairs to the fullest extent and have the right to regulate government authorities, except for government affairs which are determined by law as affairs of the central government. With regional autonomy, each region will be given the freedom to formulate programs and submit them to the central government. This will have a very positive impact and can advance the area if each person or agency that composes has a good ability in planning a program and has an analysis of what things will happen in the future.

The regional government is a sub-system of the national governance which has its own authority in managing and maintaining its "household". The authority involves these three points: first, giving tasks and authority to complete an authority that has been handed over to the Regional Government; second, giving trust and authority to strategize, take initiative, and determine their own ways of completing the task; and third, involving the people or DPRD directly in doing the second point. (Retnami, 2001)

Based on the historical background above, since the proclamation of the independence of the Republic of Indonesia on August 17, 1945, the government has drafted the Constitution of the Republic of Indonesia which explicitly regulates regional government. These things can be seen in the mindsets and proposals that were revealed when the founding fathers held sessions in preparing the Constitution of the Republic of Indonesia. The enactment of Law Number 1 of 1945 was the beginning of the regulation on regional government in Indonesia since independence. The enactment of the law on regional government is the resultant of various considerations regarding the history of our government in the days of the kingdoms and during colonialism. Thus, the next legal product regarding regional government was issued until the last in 2014 was Law Number 23 of 2014 concerning Regional Government.

Amendments to the 1945 Constitution of the Republic of Indonesia provide a constitutional basis for the administration of the Unitary State of the Republic of Indonesia (NKRI). The Indonesian state adheres to the notion of democracy and nomocracy in the administration of government, including regional government. Based on Article 18 Paragraph (2) of the 1945 Constitution of the Republic of Indonesia, it is

stated that the provincial, district and city administrations regulate and manage their own government affairs according to the principles of autonomy and co-administration. According to Law no. 32 of 2004 local governments have the following functions:

1) Regulating and managing government affairs on their own based on the principle of autonomy and co-administration

2) Organizing the widest possible autonomy, with the exception of government affairs aimed at improving public welfare, public service and regional competitiveness

3) In carrying out its affairs, the regional government has a relationship with the central government, where the relationship consists of authority, finance, public services, utilization of natural resources, and other resources.

Article 1 Number 2 of Law Number 23 of 2014 concerning Regional Government, states that regional government is the implementation of government affairs by the Regional Government and the Regional People's Representative Council according to the principle of autonomy as wide as possible in the system and principles of the Unitary State of the Republic of Indonesia as referred to in the Act. 1945 Constitution of the Republic of Indonesia.

Regional Government in Indonesia consists of Provincial Government and Regency/City Regional Government consisting of regional heads and DPRD assisted by regional apparatus.

In addition, further in the explanation section of Law Number 23 of 2014 it is explained that the implementation of regional government is different from the administration of government at the center which consists of executive, legislative, and judicial institutions, the implementation of regional government is carried out by the

DPRD and regional heads. The DPRD and regional heads are located as elements of regional government administrators who are given a people's mandate to carry out government affairs that are handed over to the regions. Thus, the DPRD and regional heads act as equal partners who have different functions. DPRD has the function of forming regional regulations, budgeting and monitoring, while regional heads carry out the function of implementing regional regulations and regional policies. In regulating and administering government affairs which are under the authority of the region, DPRD and regional heads are assisted by regional apparatus.

Based on Law Number 23 of 2014 concerning regional government, the regional government is the regional head with the element of organizer which is the implementing leader of various government affairs at the Regency/City level. The implementation of government includes the Governor, Regent, or Mayor as well as regional apparatus. The purpose of establishing regional governments is solely to improve public or public services so that people's welfare can be achieved. The function of the regional government is as a regional apparatus that runs, regulates, and carries out the course of government.

b. Regional Government's Authority

According to the Kamus Besar Bahasa Indonesia, the word *authority* is equated with the word authority, which is defined as the right and power to act, the power to make decisions, govern and delegate responsibility to other people or bodies (Kamal Hidjaz, 2010).

Conceptually, the term "kewenangan" is often equated with the Dutch term "bevoegdheid" which means authority or power. Authority is a very important part of

the Governance Law, because the new government can carry out its functions on the basis of the authority it has obtained. The legitimacy of government action is measured based on the authority regulated in the legislation. Regarding authority, it can be seen from the State Constitution which gives legitimacy to Public Bodies and State Institutions in carrying out their functions. Authority is the ability to act given by applicable law to carry out legal relationships and actions (SF. Marbun, 1997).

However, authority in the language of law is not the same as power. Power only describes the right to do and not to do. Authority at the same time means rights and obligations.(Nurmayani S.H., 2009)

Authority is the right to use the authority possessed by an official or institution according to applicable provisions, thus authority also concerns the competence of legal actions that can be carried out according to formal rules, so authority is a formal power possessed by an official or institution. Authority has an important position in the study of constitutional law and state administrative law. So important is this position of authority, that F.A.M. Stroink and J.G. Steenbeek called it a core concept in constitutional law and state administrative law.(HR, 2013)

According to Article 13 Paragraph (3) of Law Number 23 of 2014 concerning Regional Government, the powers of the Provincial Government are as follows:

1) Government Affairs which are located across regencies/cities.

2) Government Affairs whose users are across districts/cities.

3) Government Affairs with benefits or negative impacts across districts/cities.

4) Government affairs that use resources more efficiently if carried out by the provinces.

Authority consists of at least three components, namely influence, legal basis, and legal conformity. The component of influence is that the use of authority is intended to control the behavior of legal subjects, the basic component of the law is that the authority must have a legal basis, and the component of legal conformity contains standards of authority, namely legal standards (all types of authority) and special standards for certain types of authority (Philipus M. Hadjon, 1998).

3. **Free Education (BOS)**

    a. Definition of Free Education (BOS)

    BOS is a government policy in the field of education to help schools to organize learning more optimally in order to support the achievement of the nine year compulsory basic education program. The assistance is in the form of funds that are used mainly to help the spending needs of all students at the elementary and secondary levels. The amount of BOS fund allocation is calculated based on the unit cost of each region multiplied by the number of students who already have National Student Identification Numbers (NISN) from schools that are already registered in the Basic Education Data (Dapodik). Schools can directly use BOS funds to finance school operations after the funds have been channeled and entered into the school account, for example to purchase all learning needs, such as building schools, developing learning facilities and infrastructure, and increasing the welfare of honorary teachers.

    In 2001, when the Regional Autonomy Law was issued, decentralization was carried out, which among other things was the transfer of education affairs (schools) to district/city governments. The central government only deals with SNPK (standards, norms, procedures, policies). 3M (man, money, material) human resources, budget, and asset matters are left to the local government. The province's role in this matter is to act as a coordinator. During the four years of implementing autonomy, many schools throughout the country were not properly managed, the teaching and learning process (PBM) was running sober, and many school

facilities were damaged. This happened partly because schools lacked operational costs because the local government did not provide sufficient budget, and there were even some local governments which did not provide any budget at all. In fact, whatever the conditions, the teaching and learning process must continue. Can you imagine what happened at school? Finally, parents and society are targeted. Schools withdraw funds from the community so that they are burdened. What is more concerning are the schools that are in underprivileged communities. The teaching and learning process runs as it is, the implication is that the quality of education has declined. Due to the many complaints, both from schools and the community, even from the education office itself, the The House of Representative of Republic Indonesia (DPR) and the government agreed to budget for school operational assistance with the aim that the Minimum Service Standards (SPM) can be implemented by schools without burdening the community.

In early July 2005 (at that time the Director General was Prof. Suyanto, Ph.D.), BOS was launched. Initially, BOS funds were budgeted at the center and managed by the center. The process went smoothly even though there were still violations and irregularities committed in several schools. The teaching-learning process can also run normally. Several regions that have a high commitment to education are participating in this program by providing BOSDA (Regional School Operational Assistance) whose budget is taken from the APBD. As a result, BOSDA recipient schools can provide better services from the MSS perspective. Between a large budget and quality is not always positively correlated. Therefore, in managing BOS, quality spending is needed. Expenditure that is transparent, clear, and according to priorities with high integrity, will support the implementation of PBM to run better, resulting in an increase in the quality of services in schools.

The mechanism for managing BOS funds changed starting in 2011 with the consideration of balancing the budget posture according to the decentralization principle of money follow function. BOS funds are also included in regional management, so that the BOS budget is

included as regional expenditure. This new rule is indeed a bit complicated, the procedure is longer because the bureaucracy is multilevel. With this new system, BOS funds are managed by three ministries, namely the Ministry of Finance is responsible for channeling the budget to regional governments, the Ministry of Home Affairs is responsible for the management and accountability for budget use, and the Department of Education is responsible for budget allocation/use. Admittedly, this was a difficult period for schools, so the BOS budget was often stuck and schools received it late. As a result, many schools are in debt to third parties. It's even worse if you owe money to moneylenders at the risk of paying interest. Big changes occurred in 2020, where BOS funds were channeled directly from the Ministry of Finance to schools. This is an extraordinary breakthrough by the government because it has clearly cut the bureaucracy which was very complicated before. Hopefully with this new mechanism, there will be no more obstacles to channeling BOS funds to schools. The hope is that this good breakthrough will also be followed by better BOS fund management. The hope is that this good breakthrough will also be followed by better BOS fund management. The trick is to plan budgeting in schools with school shopping transactions that must be controlled with a good and transparent system so that the quality of spending is maintained. SIPLAH (Procurement Information System in Schools) which has been used at the Ministry of Education and Culture since 2019 can be one of the embryos to improve budget management in schools. Socialization to schools regarding the use of transparent and accountable financial governance must be intensified. It would be better if starting from budget plans, transactions, to reporting school finances, an integrated system was created so that all resource management in schools could be controlled and analyzed carefully. The government will have big data to look carefully and analyze which components require the most budget in schools. With this data, an analysis of education financing can also be carried out, to what extent the components of education costs correlate with the quality of education in schools.

In the end, the government will be able to make a quality map from big data, which can make recommendations to local governments to follow the example of a school or local government that has been able to manage BOS funds well. In addition, the government can also provide recommendations on which components should be prioritized for spending and have a direct effect on education quality and services. The hope is that BOS can really produce good quality education, produce quality human resources, and then produce bosses (big people) who lead Indonesia well, wisely, and with character. (Didik Suhardi, Ph.D., Director of PSMP Kemdiknas (2008–2015) and Secretary General of the Ministry of Education and Culture)

F. Conceptual Definition

Free Education (BOS)

Free education is a government policy where students are no longer charged with various costs ranging from tuition fees, committee fees, and main supporting books. Meanwhile, other costs are not borne by the local government, for example, transportation costs, uniforms, and other costs (addition of materials, excursions, and so on). In other words, the cost component to meet the 'free education' policy is in the form of subsidies.

G. Operational Definition

1. Implementation

The implementation referred to in this study is the implementation of local government policies in the implementation of free education at SMA Negeri 1 Pakem and SMA Muhammadiyah Pakem. According to George C. Edward's theory, in his view, policy implementation is influenced by one variable and four indicators:

Tabel 1. 3 Operational Definition

Variable	Indicator	Measures
Program's Success	1. Communication	Does the implementer know what to do, where the goals and the objectives of the policy must be transmitted to the target group, so as to reduce implementation distortions?
	2. Resources	Are there any sufficient and qualified resources in carrying out the program?
	3. Disposition	Are the character and characteristics possessed by the implementor, such as commitment, honesty, democratic traits good enough?
	4. Organization Structure	Is the standard operating procedure used good enough so that it does not weaken supervision and even create red tape?

H. Research Methods

1. Research Type

This study uses a qualitative descriptive approach, with the reason that it can dig up in-depth information about the object under study, in this case the effectiveness of the management of School Operational Assistance (BOS) funds at SMA Negeri 1 Pakem and SMA Muhammadiyah Pakem. Descriptive method is a problem solving procedure that is

researched based on existing facts, so the purpose of the descriptive method is to describe a particular society or group or a description of social phenomena.

2. **Research Subject**

Research subjects are people who are useful to provide information about the situation and condition of the background of a study. In this case, they are people who have influence or play a role in the management of BOS funds at SMA Negeri 1 Pakem and SMA Muhammadiyah Pakem. Thus, in this study the research subjects are:

Tabel 1. 4 Number of Subject

No.	Institution	Informants	Numbers
1.	SMA Negeri 1 Pakem	Headmaster	1
		School Committee	1
		Teacher	1
2.	SMA Muhammadiyah Pakem	Headmaster	1
		School Committee	1
		Teacher	1

3. **Research Location**

The research location is intended so that research is able to reveal facts in order to obtain data and information needed by researcher, in this case, it is at SMA Negeri 1 Pakem and SMA Muhammadiyah Pakem Sleman Regency.

4. **Data Sources**

In this study, the data sources used are as follows:

a. Primary Data is data obtained by researcher or obtained directly from the object under study, namely recipients of BOS funds at SMA Negeri 1 Pakem and SMA Muhammadiyah Pakem.

b. Secondary data is data obtained from documents or archives, literature books, internet related to the research title.

5. **Data Collection Methods**

To collect data, an instrument is needed, in this study the researcher used a technique or method of data collection with observation, interviews, documentation which are described as follows:

a. Observation

Observation is the systematic observation and recording of the phenomena being investigated. In a broader sense, actual observation is not only limited to observations made either directly or indirectly. By using this method, it can provide information to researchers about the facts that occur in an agency or organization in carrying out their activities or performance which then records the facts.

b. Interview

Interview or Oral Questionnaire is a technique by conducting questions and answers directly related to the subject matter of the object of research. Interviews are used to facilitate researchers in obtaining accurate data or information based on the problems being studied. In this case the researcher in obtaining direct data on the source of information or the respondent concerned to obtain clarity regarding the provision of BOS funds at SMA Negeri 1 Pakem and SMA Muhammadiyah Pakem.

c. Documentation

Techniques or methods with documentation are those obtained from documents such as books, regulations, newspapers, and archives which are closely related to the research topic. Documentation technique is the collection of written data. Such as notes, archives or documents and materials related to the object of research. As stated by Winarno Surachmad, documentation is a written report of an event whose contents consist of explanations and thoughts on the event and is written intentionally to store or pass on information about the event.

6. **Data Analysis Technique**

Data analysis is a process for systematically describing and compiling data obtained from interviews, previous research, documentation, and other sources that are easy to understand.