



# Evaluating the implementation of the operational assistance for educational units (BOSP) at SMP Negeri 1 Mamuju

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## ABSTRACT

This study focuses on examining the evaluation of the implementation of Operational Assistance for Educational Units (BOSP) at SMP Negeri 1 Mamuju. Through qualitative field research, it was found that the implementation of BOSP at SMP Negeri 1 Mamuju, including disbursement, acquisition, utilization, expenditure, bookkeeping, and taxation, is consistently guided by various normative juridical frameworks that underlie it, with a focus on realizing the welfare of the broader community. The evaluation of the implementation of BOSP at SMP Negeri 1 Mamuju involves four scientific truth theories, positioning evaluation as a scientific tool constructed on the grounds of correspondence theory, coherence theory, performative theory, and pragmatic theory, all aimed at planning evaluation, implementing evaluation, controlling evaluation, and following up on evaluation to ensure its alignment with expectations. Supportive factors from a structural perspective include clear guidelines for implementing Operational Assistance for Educational Units (BOSP) at SMP Negeri 1 Mamuju. In contrast, active community participation is evident from a cultural perspective. Conversely, inhibiting factors from the structural perspective relate to the need for smoother coordination channels within the bureaucracy. From a cultural perspective, some community members still display a degree of apathy regarding justice and honesty in its execution.

**Keywords:** Operational Assistance for Educational Unit; BOSP; evaluation; high school

## 1. INTRODUCTION

Education plays a crucial role in the advancement of a nation and in preparing high-quality human resources capable of competing at both local and global levels. Through education, individuals acquire meaning and significance, both for themselves and the

surrounding society, thus becoming valuable human resources for their environment. Recognizing the far-reaching benefits of education in all aspects of life, education has been a focal point for the government since Indonesia's independence. Education is considered a fundamental right for all, without exception. This principle is enshrined in the preamble of the 1945 Constitution of the Republic of Indonesia, which states that the state of Indonesia is established to protect all Indonesian people and the entirety of the Indonesian homeland and to advance the common welfare, to educate the nation's life, and to participate in implementing world order. Furthermore, Article 31 states that (1) Every citizen has the right to education; (2) every citizen is obliged to receive basic education, and the government is obliged to finance it under Law No. 20 of 2003 concerning the National Education System. Article 5, Paragraph 1 of the same law emphasizes that every citizen has an equal right to receive quality education. In response to this, Muhandi asserted that quality education is a key factor in building a better future for Indonesia. Therefore, the government must establish a high-quality education system in all its policies (Muhandi, 2004:491).

One of the government's policies to realize this goal is the provision of Operational Assistance for Educational Units (Bantuan Operasional Satuan Pendidikan or BOSP), which aims to support educational implementation from a financial perspective. Regarding the utilization of BOSP, Erdiani Silele et al. argued that the allocation of BOSP should always emphasize specific priorities, especially in terms of its outputs (Erdiani Silele et al., 2017:1634). The Mamuju District government has undertaken various constructive and innovative efforts in implementing BOSP, hoping to make a maximum contribution to the realization of quality education. For example, various parties have conducted continuous evaluations to ensure that the funds managed through BOSP are properly targeted and contribute constructively to strengthening education at SMPN Negeri 1 Mamuju, which will be the research location for this dissertation.

In the preliminary observations conducted by the researcher at SMP Negeri 1 Mamuju, it is evident that there are still several hindering factors, such as the need to accelerate the distribution of BOSP, the need to prioritize its allocation, and various other challenges. However, despite these obstacles, there are also supporting factors, including a strong commitment from SMP Negeri 1 Mamuju to ensure accountable and transparent management of BOSP, ongoing evaluations to assess the extent to which BOSP contributes to quality education and other factors. Evaluations are consistently carried out in accordance with the stages of BOSP distribution, receipt, utilization, expenditure, bookkeeping, and taxation, following the four steps of planning, implementation, control, and follow-up.

This commitment extends to rigorous evaluations that meticulously assess the extent to which BOSP contributes to quality education. These evaluations, spanning various stages of BOSP utilization — from distribution and receipt to expenditure, bookkeeping, and taxation — are not merely perfunctory exercises. Instead, they represent a comprehensive approach, integrating the four critical stages of planning, implementation, control, and follow-up. Such a thorough evaluation process ensures that

the implementation of BOSP aligns seamlessly with the overarching expectations and aspirations.

At the heart of this dissertation lies an exploration of evaluation itself. Positioned as an object of scholarly inquiry, evaluation is viewed through the lens of science. This perspective, elucidated by Amien (2006:4) referencing Franz Rosenthal, delves into the intricacies of knowledge — from cognition and perception to belief. It underscores the multifaceted nature of knowledge acquisition, drawing upon sources as diverse as reason, senses, intuition, and authority. In the realm of policy implementation, nested within various value frameworks, evaluation adheres to fundamental principles. These principles — encompassing human unity, equality, justice, consultation, freedom, human dignity, tolerance, and cooperation — form the bedrock upon which effective policy implementation stands.

Cultural validity, an integral component of this exploration, scrutinizes the truth of knowledge within specific cultural contexts. Here, theories such as the Correspondence Theory of Truth, Coherence Theory of Truth, and Pragmatic Theory of Truth serve as valuable reference points. They facilitate a nuanced understanding of how knowledge aligns with facts, coheres with established statements, and proves practically useful in real-life scenarios.

In this study, these theoretical underpinnings find practical application through four validity theories: correspondence, coherence, performative, and pragmatic. These theories, combined with established management function frameworks — encompassing evaluation planning, execution, control, and follow-up — ensure a holistic and nuanced evaluation of policy implementation. This meticulous approach safeguards that the implementation of BOSP not only meets but exceeds the expectations set forth by the government and society at large.

This study delves into the multifaceted world of education in Indonesia, particularly within the dynamic landscape of Mamuju District. Through a comprehensive analysis of BOSP implementation at SMPN Negeri 1 Mamuju, this study not only sheds light on the challenges but also celebrates the triumphs within the Indonesian education system. By positioning evaluation as a scholarly pursuit and embracing diverse knowledge theories, this research endeavors to contribute not only to the academic discourse but also to the practical realm of policy implementation. In doing so, it aspires to enhance the quality of education, fostering a generation of empowered individuals capable of leading Indonesia into a future marked by progress, innovation, and inclusivity.

## **2. METHODS**

The research was conducted within the qualitative paradigm, characterized by its phenomenological nature. During the data collection process, the researcher employed a variety of techniques, including in-depth interviews, participatory observations, documentation, and reference tracing. The gathered data underwent several structured stages of processing, which can be outlined as follows:

- **Editing:** This initial step involved a comprehensive examination of the acquired data to assess their completeness, clarity, suitability, and relevance in relation to other data. The objective was to ensure that all the data could be effectively utilized to address the research problem formulation, as articulated by Nazir (2003:346).
- **Classifying:** In this stage, the existing data were reduced and organized by arranging and classifying them into specific patterns or particular issues. This organization facilitated their discussion, following the guidelines outlined by Moleong (2006:204).
- **Analyzing:** The analysis phase focused on summarizing the data in a format that was easily understandable and interpretable. This summary enabled the exploration of relationships within the research problem, as elaborated by Kasiram (2008:128).
- **Concluding:** During this step, conclusions were drawn from the analyzed data to provide readers with answers to the concerns presented in the background of the problem. This process was in line with the methodologies elucidated by Sudjana and Kusuma (2008:28).

These structured stages of data processing ensured a rigorous and systematic approach, allowing for a comprehensive exploration of the research problem.

### **3. RESULTS AND DISCUSSION**

#### **a. The Implementation of the Operational Assistance for Educational Units (BOSP) at SMP Negeri 1**

The implementation of Operational Assistance for Educational Units (BOSP) at SMP Negeri 1 in Mamuju Regency, which includes distribution, acquisition, utilization, expenditure, bookkeeping, and taxation, is consistently guided by various normative juridical frameworks. These frameworks serve as the foundation for the process and are oriented towards realizing the welfare of the broader community. In the intricate interrelationship that combines distribution, acquisition, utilization, expenditure, bookkeeping, and taxation, Haedar asserts that BOSP at SMP Negeri 1 in Mamuju Regency is executed with continuous reference to these normative juridical frameworks. These guidelines govern the accountable execution and documentation of BOSP activities. This symbiotic relationship between distribution, acquisition, utilization, expenditure, bookkeeping, and taxation is interconnected and interdependent. For example, the distribution process is subsequently confirmed and validated by other stages, such as acquisition, utilization, expenditure, bookkeeping, and taxation (Andi Tanri Bulan, Interview, April 23, 2023).

#### **b. The Evaluation of implementation of the Operational Assistance for Educational Units (BOSP) at SMP Negeri 1**

The evaluation of the implementation of Operational Assistance for Educational Units (Bantuan Operasional Satuan Pendidikan or BOSP) at SMP Negeri 1 Mamuju

integrates four epistemological theories, positioning evaluation as a scientific tool. In this context, the evaluation is constructed upon the theories of correspondence, coherence, performativity, and pragmatics, all directed towards the planning, execution, control, and follow-up of the evaluation process to ensure its alignment with expected outcomes. During the researcher's observations, the correspondence theory is applied to assess how the implementation of BOSP at SMP Negeri 1 Mamuju corresponds to the guidelines directly related to it.

The coherence theory is utilized to evaluate how the implementation of BOSP at SMP Negeri 1 Mamuju aligns with various legal regulations associated with it. The performativity theory is employed to evaluate how the implementation of BOSP at SMP Negeri 1 Mamuju demonstrates a commitment to timely and targeted execution, among other aspects. Meanwhile, the pragmatics theory is applied to assess to what extent the implementation of BOSP at SMP Negeri 1 Mamuju can provide constructive benefits to the broader community, either directly or indirectly.

In addressing how this evaluation is carried out in terms of planning, execution, control, and follow-up, it is evident that the school's internal and external stakeholders are actively involved. Responding to these observations, Nurhayani emphasizes the importance of continuous evaluation conducted by various parties involved in the implementation of BOSP at SMP Negeri 1 Mamuju. This serves as a reminder to all stakeholders to consistently adhere to the existing legal regulations (Nurhayani, May 12, 2023).

### **c. Factors Affecting the Implementation of the Operational Assistance for Educational Units (BOSP) at SMP Negeri 1**

In terms of structural support, one significant factor lies in the presence of clear guidelines for the implementation of Operational Assistance for Educational Units (Bantuan Operasional Satuan Pendidikan or BOSP) at SMP Negeri 1 Mamuju. On the cultural front, active community participation plays a pivotal role in fostering engagement. Conversely, structural hindrances are marked by the lack of efficient coordination channels within the bureaucratic hierarchy, resulting in delays in fund disbursement despite the urgent needs of educational institutions for BOSP funds. On the cultural aspect, there persists a degree of apathy among certain segments of the populace concerning justice and integrity in the implementation of BOSP. Educational authorities consistently strive to mitigate these issues by emphasizing transparency in the execution of BOSP at SMP Negeri 1 Mamuju.

Regarding structural support, Asgari Syarif underscores the presence of clear guidelines for the implementation of BOSP at SMP Negeri 1 Mamuju. He notes that relevant guidelines, particularly those originating from the central government, are already in place. These guidelines are further elaborated in the form of Standard Operating Procedures (SOPs) within the environment of SMP Negeri 1 Mamuju (Asgari Syarif, April 22, 2023).

In connection with structural support, Abdul Gafur emphasizes the active role of the community in contributing constructively to the execution of BOSP at SMP Negeri 1 Mamuju (Abdul Gafur, April 22, 2023).

Conversely, as for the hindering factors, structural challenges are characterized by the ongoing inefficiency in coordination channels at the bureaucratic level. This is exemplified by the delayed disbursement of funds, urgently required by schools for their operational needs under BOSP. Concerning the cultural aspect, the obstacle primarily lies in the apathetic attitudes exhibited by certain segments of the population regarding justice and integrity in the implementation of BOSP. Educational administrators consistently make efforts to minimize these issues by placing a strong emphasis on transparency in executing BOSP at SMP Negeri 1 Mamuju.

## CONCLUSION

The implementation of Operational Assistance for Educational Units (BOSP) at SMP Negeri 1 Mamuju, which includes distribution, acquisition, utilization, expenditure, bookkeeping, and taxation, is consistently guided by various normative juridical frameworks that underpin it and is oriented towards realizing the welfare of the broader community. The evaluation of the implementation of Operational Assistance for Educational Units (BOSP) at SMP Negeri 1 Mamuju involves four theories of the truth of knowledge, positioning evaluation as a tool of knowledge. In this context, it is constructed upon the theories of correspondence, coherence, performative, and pragmatic, all directed towards the planning, execution, control, and follow-up of the evaluation to ensure its alignment with the intended outcomes.

Supporting factors from a structural perspective include the existence of clear guidelines for the implementation of Operational Assistance for Educational Units (BOSP) at SMP Negeri 1 Mamuju, while from a cultural standpoint, active participation of the community is evident. On the other hand, inhibiting factors from a structural standpoint include the lack of seamless coordination channels within the bureaucratic framework, whereas from a cultural standpoint, there still exists a degree of apathy among some segments of the population concerning justice and integrity in its execution.

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