

School Operational Funding to Support School Activities

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ABSTRACT

School Operational Funding is a grant from Central Government with a popular name, BOS. Government of South Sulawesi Province collaborates with Government of Makassar District to exploit free education, and Education Support Operational Funding (BOPP) is from government of Makassar District into schools in order to support the success of teaching and learning process. This study aims to analyze the usage of operational School Funding in State Junior High School in Makassar South Sulawesi, Indonesia. This qualitative study used a case study approach with involved semi structured interview, document analysis, and open ended questionnaire. In semi structured interview, it was involved 15 respondents from school management members (5 school headmasters, 5 teachers, and 5 school committee members), and also involved 4 respondents from non-school management members (2 staffs of Education Office of Makassar District and 2 staffs of Education Office of South Sulawesi Province). Therefore, it involved 253 respondents to complete questionnaire (32 headmasters, 172 teachers and 49 school committee members). Data were analyzed by using Nvivo program. The study found that the usage of BOS funding in Junior High School (SMP) in Makassar isn't maximized in teaching and learning process as its main goal. The funding is still used to finance the implementation of School Based Management Programs. Furthermore, the usage of free education program funding and BOPP isn't clear. Constructing Planning of School Work and Finance (RKAS) and managing the school operational funding do not involve teachers and school committee members so that its usage is not effective.

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1. INTRODUCTION

The implementation of basic education in Indonesia has been conducted in several faces and various conditions. In Dutch colonization (1800s-1942s) as previous period implemented a policy of discriminative education [1], [2], [3]. Second period, Japan colonization (1942 -1945) omitted discrimination in education by Dutch and it led all education institution such as university, institute, and school in all levels [4]. Third period, early independence of Indonesia or revolution period (1945-1949), Indonesia government still concentrated to defend its independence from colonizing in which education policy changed but very limited [4]. In *Orde Lama* (first period after independence in Indonesia) (1950 – 1965), the government directly began to send at least 2000 people in elementary schools (Sekolah Rendah) and at the time, the number of school participation reached around 40% [3]. At the time, various policies in education were occurred such as spilling over authority of basic education management from central government into local government

(province and district) [5], involved parents and teachers participation through association of parents and teachers at one school, and implementation of compulsory education. Eventhough, the education pocily implementation at that time was obstructed by less fundings so that it also underwent distortion and political will (communism activation of G-30S-PKI year 1965) [6].

In early *Orde Baru* or second period after independence in Indonesia (1965 -1998), the main obstruction of basic education implementation was funding. The case caused half of school operational funding was charged from parents through school fee. The school fee became a rigit to reach the number of people in school participation from age 6 or 7 to 12. It only gained 60% in 1971, and it meant it was almost half of them didn't go to school [7]. From the consideration, in 1973-1978, government issued policy in building elementary schools through *INPRES* program. Through the program, each village in Indonesia at least was build one elementary school. In a short time, it was built 61.000 buildings of elementay schools [8], [7]. Implication of the program was the rate of school participation of children from year 6/7 to year 12 increased until 97% in around one decade and it gained more 95% in 1984. It was the result of implementation of six year-compulsory education program and abrogation of school fee [9]. The successfulness of six year compulsory education inspired the government to enlarge becoming nine year compulsory education in 1994. Besides funding from government, it still wished parents' participation in school funding through Supporting Board of Education Compliance (BP3) [10]. Nevertheless, it also got many distortions in its implementation [11].

Reformation period (1998-now) began with economic crisis on most of ASEAN countires including Indonesia. This crisis has negative implication in educational programs such as compulsory education because of decreasing school participation until junior high school (SMP) in 1998 [12]. Its case caused the target of nine year compulsory education didn't complete in 2004 as its final year of its program completion. In this period, it was also happened politic crisis which impacted in shifting of education management from central into local government including implementation of compulsory education. In 2005, completion of compulsory education was rescheduled in 2008. At the time, other development sectors needed much funding from government because of the high price of Indonesian petroleum. So to develop education sector especially compulsory education program, it was necessary to be supported School Operational Funding (BOS) in elementary schools and junior high schools [13]. According to Fitriah, *et al* [14], nowadays, this BOS succeds to increase 15 times compared with it in 2005. The goal is to lighten students' school fee (especially from poor family) in order that they may still participate at school [15], [16], [17]. Its operationa target is to support the abrogation of school fee and finance all school activities relate to the quality of teaching and learning process in basic education [15].

In managing school operational funding (BOS), government gave authority to each school by technical guidance prepared by ministry of education and culture of Indonesia. Its guidance updates every year. BOS was managed by schools independently with collaborative involving all teachers and school committee members. Its purposes to appear school based management (SBM) as manifestation of larger authority and flexibility in managing and using school human resources in order encourage all school stakeholders and society to improve school quality [18]. It is also suitable with Decision of National Education Minister No. 044/U/2002, which gave large opportunity for society members to actively participate in education development especially at schools through school committee. School committee, in this case, helps schools in the process of formulating, implementing, and supervising school policy in using BOS. According to Suyanto, General Director of Management of Basic and Intermediate Education (Dikdasmen) [19], BOS has positive impact to fasten the completion of compulsory education in basic education until junior high schools (SMP). Its indicator is to gain at least 95% of rate of people participation in schools. Mohammad Nuh, Minister of National Education of Indonesia [20] stated that school participation gained more 98% in 2009. It means nine year compulsory education program completed before target year in 2015. It completed seven years earlier than target year (2015) through international commitment with program *Millennium Development Goals in Education For All* [21], [22].

Nevertheless, real condition in implementation of compulsory education, many SMP students still weren't touched because they didn't come to school. Based on data, there were still 920 thousands of elementary school graduates didn't continue their study in higher level such as SMP [23] and the rate gained 2.5% [20], [24], [25]. It was similar with BPS data until 2009 in which rate of people participation in school decreased until 81%. Its rate is less than rate in 2004 of more 82%, a year before issuing BOS [26]. Referring to BPS data, rate of school participation in Indonesia since 2005 is not consistent. The rate decreased around 2005, 2006, 2009 and 2010 and the rate increased again (89%) around 2011 and 2012. Those views are quantity aspect.

Viewed based on quality, BOS didn't have significant impact toward the increasing quality of teaching and learning process in SMP. It based on several researches. Hanushek dan Wobmann [27], as an example, conducted literacy evaluation and competence test in various countries including Indonesia found

that only 59 % Indonesian students may graduated their study in SMP, and only 46% of those graduates have good competence. It was fit with competence evaluation of students in science and math education in SMP which was assessed by *Program for International Student Assesment (PISA)*. This assessment placed Indonesia in rank 50 in science and math from 57 countries in 2006. In 2009, Indonesia was in rank 26 for science and rank 27 in math from 31 countries [28], [29]. Another study investigated by *The Trend International Matematics and Science Study (TIMSS)* periodically from 1999, 2003 and 2007 showed similar results. Math was in rank 403, 411 and 397; science was in rank 435, 420, and 427 from 500 countries [30], [31]. Another study conducted by UNESCO through *Global Monitoring Report 2011* also reported that Education Development Index (EDI) of Indonesia was in rank 69 from 127 countries [20]. Besides, human development index (HDI) in four years also has data that Indonesia was in rank 111, 108, 124 dan 121 from 182 countries [32], [33], [34], [35]. Those numbers showed that Indonesia is still below Malaysia, Thailand and Philipines.

Around eight year BOS implementation (2005-2012), school participation rate only increased from 82% into 89% [26]. It showed that target of completion of compulsory education until 2012 was not reached. It would become a warning in 2015 with target 95% of school participation rate. It is also a warning in increasing education quality in SMP. Those facts showed that main goal of BOS is to balanced distribution to increase quality in SMP although it has challenges. It showed that real concern is necessary in implementation of school operational funding in SMP. The concern becomes an important aspect which would effect in the success of compulsory education program [36], [37]. So, it is necessary to analyze in details and deepen “the usage of BOS in supporting in financing school operational?”

School Operational Funding (BOS)

Formulation of school operational funding is a part of education policy in Indonesia as a contract between government and schools. Government gave money as a funding to schools in order for education service to students as a main target to get benefits of education process [38]. BOS at schools should implement balanced distribution as a main principle [39]. Its funding should require various aspects such as efficiency, effectiveness, equity, integration, management, accountability and transparency, democracy, and censitiveness toward local or school condition. Because of those, the results after using its funding in schools may be measured quantitatively and qualitatively [10], [40]. System of BOS is necessary to consider efforts of each student and its target.

Thus, formulation of BOS should be based on main student needs and its target followed by the funding of each need unit. The funding of needs based students should focus on activities in teaching and learning process [41]. It is necessary to plan of using BOS with analyzing based on “*Needs-based formula funding*” in each school [40]. This approach is necessary because (a) to specify items to be financed at school based on student needs, and (b) to justify various format of using its funding. Abu-Duhou [42] explained more details about components of funding based on student needs through “*activity-led funding*”, it is to distribute the funding into schools with formula of how to use the funding based on funding analysis from activities in teaching and learning process. It is important to support education program at each school. Systematic ways or steps are necessary to identify each part of teaching and learning process and transforming it into funding items based on needs analysis. This condition caused role of school is real with school based management (SBM). The formula like this is “*an agreed set of criteria for allocating sesources to schools which are impartially applied to each school*” [38]. It means that to know funding needed, funding allocation and each other factor in each school are necessary to be considered.

Implementation of concepts for BOS above needs stakeholders’ participation in each school. They wished conducting a substantive change in the implementation [43]. So, fund management in each school especially BOS management is necessary to engage all school stakehorders including school committee members in planning, implementing, and supervising its usage [44]. Stone [45] also explained that three forms of collaboration might be conducted to increase the roles of stakeholders in supporting school development include BOS. Positive impacts of involving stakeholders in BOS are (1) increase parents’ roles, minimize teachers absence, and economize [46]; (2) reinforce profession improvement such as teachers have active roles in defining work environment and in planning profession development [48]; (3) school autonomy is used to motivate and move local potency to solve local difficulty in education funding [49].

Usage and Obstraction of BOS in SMP

Implementation and management regulation of BOS gave larger authority into schools by using school based management and it also gave larger opportunity to all school stakeholders to active participate from planning, implementing, supervising until reporting the usage of BOS through school committee members and teachers. This policy of authority firstly used in basic education. To criticize the

implementation of BOS, the following is reviewed various previous studies of usage of BOS and its obstruction in SMP.

In the use of BOS, roles of stakeholders such as teachers, students' parents and school committee members have less participated because they were not give opportunity to take part on this program [13]. Smeru's study [13] has various findings dealing with usage of BOS follows, (1) planning of RKAS and the use of BOS management were still dominated by headmaster, teachers and school committee members less or without involved; (2) school committee members only gave legal and formal agreement without active involved when RKAS and BOS were planned and programmed. This finding was also supported by Kardin's study [15]; (3) guidance of BOS implementation was less flexible or it didn't give ample opportunity for schools to determine their funding items. So, it sometimes made unsuitable items to be financed. Another study also reported that there was still 25% of BOS to be allocated in activities in teaching and learning process as the main target [15].

Supervision conducted by school committee was still weak [47] kerana school committee was still intervened by headmaster. This intervention has negative impact on accountability of usage of BOS so that it has not transparancy. This problem created a bias from its real target and this kind of problem almost happened in all target schools [50], [51]. Another factor is low competence of headmaster [47], [43], [52], [54] and low competence of school committee members to reform school policy. Additionally, regulation still didn't enforce school authonomy [52]. The presence or involving of all school stakehorders formulate and supervise several policies in using BOS is very crucial [53], [41].

Though funding of teaching and learning process at schools may be from BOS, before that government only allocated around 20% funding to finance education in SMP [10]. Nonetheless, funding from parents might not directly finance all activities in teaching and learning process at school. Funding from parents would finance some components such as transfortation, daily cost, and health cost [57]. Meanwhile, Kattan's study [58] in 76 countries found five categories of school funding, they are school fee, book cost, school uniform cost, society participation, and school activity cost. It also found that 7 countries used those five caregories including Indonesia. Those school fundings would effect on children school participation rate. Peterson [56] dan UNICEF [60] also proved that the main reasons for children didn't go to school because they couldn't pay their school fee, family problems, society contribution, transfortation, educational background of parents, quality and equity in education, physical problems, culture and social norms.

Parents' income is a very popular factor which effects on increasing children participation at school. It is necessary to think over as an input to calculate education funding [61]. It was proved by 53% of elementary school graduates from poor family didn't continue their education into SMP. It was caused by 70% education funding still need parents' participation [63], [2]. This problem is difficult to be avoided because BOS is relatively little [64], [65], and planning, implementing, and supervising were not integrated yet [35], [66].

BPS RI [67], Study Center of Economy and Public Policy UGM and Directorate of Dikmenum [62] have investigated funding components of education from parents such as registration fee, school tuition fee, evaluation fee, extracuriculer activity fee, lab fee, school uniform fee, sport uniform fee, book, pens, transfortation, daily cost, shoes, bags, and others.

2. RESEARCH METHOD

This study used a qualitative approach which is a design in social study to interpret social fenomena based on views and understandings of the respondents involved [68]. Therefore, qualitative study focused on the deepest understandings from an individual, a group of people, and a researcher itself. They are actually the main instruments of qualitative study and of course, involved field research [69], [70]. Then, each knowledge improved needs to be reviewed from qualitative perspectives using interview which is potencial to have natural result [71] This qualitative method was selected to be used in order to find enough and responsive data as a form to deepen and comprehend the usage of school operational funding in state SMP in Makassar, and then, it was interpreted and generalized [72].

This qualitative study forms a case study. A case study used in this research because it is one of the best designs to analyze data in qualitative study [70], [73]. In addition, a case study also used to compherend conthemporer fenomena such as people engagement in the contex of real lives and may answer question "how and why", and may investigate controlled fenomena toward previous cases [74]. This case study involved interpretation of context by data instrumen toward basic understandings when collecting and interpreting data [75]. This case study also selected based on several consideration to deep comprehend process of formulating and the use of school operational funding in SMP [68].

This case study was viewed as a *bounded system* and involved several units of analyzing certain focuses, such as analyzing one case correlated to other cases. It needs to focus on goal of study [76]. This

case study conducted in Indonesia, Makassar District in five state SMP. It focused on analyzing the usage of school operational funding from resources and allocation, competence, planning, and its implementation. It involved headmasters, teachers, school committee members, district committee of education, and staffs of education office in South Sulawesi Province and in Makassar District.

This study conducted in Makassar South Sulawesi Indonesia. Makassar is the largest city and center of education in east part of Indonesia. These reasons inspired to study and discuss research issues in this study. Five state SMP involved are from five zones of Makassar, norten part, eastern part, southern part, western part, and center part of Makassar. This study conducted during 3 months.

The main instrument to collect data is semi-structured interview. This instrument used because of flexibility, and it eases for researcher and respondents to explore focused temas [14]. Researcher used guided questions to keep the consistency of interview topics. Questions were divided into four temas, (1) allocation and competence in operational funding management, and (2) the involvement of all stakeholders in arrangement of RKAS and operational funding management. Nineteen respondents interviewed. Each interviewed respondent was coded, five headmasters (I-1, I-2, I-3, I-4, I-5), five teachers (I-6, I-7, I-8, I-9, I-10), and five school committee members (I-11, I-12, I-13, I-14, I-15). Hereafter, it was selected four key informants from two staffs of Education Office of Makassar (I-16 dan I-17), one staff of Education Office of South Sulawesi Province (I-18) and Education Board of Makassar (I-19). Teachers and headmasters were interviewed in their schools, school committee members and key informants were interviewed in their home and their office. The interviews were recorded.

Other data resources are documents' analysis and open-ended questionnaire. Document analysis was focused on RKAS in five schools (ADS1, ADS2, ADS3, ADS4, ADS5). They were got from Education Office of Makassar. Furthermore, open-ended questionnaire was distributed in 32 schools with 253 respondents (include interviewed respondents of 32 headmasters (QKs), 172 teachers (QG) and 49 school committee members (QCs).

3. RESULTS AND ANALYSIS

3.1 Resources, Allocation, and Competence of Operational Funding

Begun in 2005, central government implemented certain funding to accelerate the implementation of compulsory education especially in school operational funding (BOS) program. Its program was concentrated in eight items of activities. BOS was still limited to finance all activities in SMP. In 2008, Government of South Sulawesi Province and of Makassar Government responded BOS by free education funding in order to add BOS funding, salary of teaching and subsidy of additional tasks for teachers and school staffs. Government of Makassar gave supporting funds. It named operationa funding for education implementation (BOPP) for school administration. Those three fundings allocated into five schools (S1, S2, S3, S4 dan S5) may be seen in table 1.

Table 1: Sources of school operational funding in RKAS Format-K1

Table 1. Sources of school operational funding in RKAS Format R1											
Source	School (S)										mean (%)
	S1		S2		S3		S4		S5		
	(RP x 1000)		(RP x 1000)		(RP x 1000)		(RP x 1000)		(RP x 1000)		
	Nominal	%	Nominal	%	nominal	%	Nominal	%	Nominal	%	
- BOS	625,510	61	728,460	58	490,510	63	579,360	59	781,710	67	62
- Free Education	307,548	30	465,976	37	216,480	28	303,102	31	313,978	27	30*
- BOPP	93,100	9	68,064	5	70,368	9	97,419	10	77,000	6	8
Total	1,026,158	100	1,262,500	100	777,358	100	979,881	100	1,172,688	100	100

Source : Document of RKAS format-K1 (ADS1; ADS2; ADS3; ADS4; ADS5)

Table 1 showed that operational funding which was received by schools still dominated (62%) by central government through BOS. Government of South Sulawesi Province and of Makassar District spent 30% in free education funding. It means its funding was 12% from province and 18% from district. Then, BOPP was financed by Makassar District Government around 8%. School operational funding which was financed by Makassar District Government gained 26% of total fundings in school operational. It was based on Memorandum of Understanding (MoU) of free education funding between Government of South Sulawesi Province and Government of Makassar District. It was got from a head master's interview I-1:

“free education is collaborative funding between province government and local government with funding schema 40 : 60”

Table 1 also showed that there was not school funding from parents to support school operational funding. According to I-1, it is an impact of policy of BOS program and free education funding so school cannot be collected funds from parents, said I-1:

“since 2007 until now [2013], funding at school is only from government, no is from society or students’ parents since implementation of BOS and free education, so school could not collect funding from students.”

Table 2: Allocation of School Operational Funding Use at Five School Programs in Makassar based on RKAS Format-K2

Sources	Description of School Program (Budgeting Item)	Distribution														
		BOS Funding					Free Education					BOPP				
		S1 (%)	S2 (%)	S3 (%)	S4 (%)	S5 (%)	S1 (%)	S2 (%)	S3 (%)	S4 (%)	S5 (%)	S1 (%)	S2 (%)	S3 (%)	S4 (%)	S5 (%)
BOS Funding	- Competency Development of Graduation	2	2	7	5	5										
	- Pengembangan kurikulum KTSP	13	10	17	6	5										
	- Development of Teaching and Learning Process	20	13	18	32	14										
	- Development of Teachers and School Staffs	4	2	15	18	7										
	- Development of Facilities	12	13	27	18	19										
	- Development and Implementation of School Based Management	34	40	7	5	32										
	- Development of Education Resources	9	11	0	1	7										
	- Development of Evaluation System	6	9	9	16	12										
Free Education Funding	BOS Funding Addition						0	0	0	0	0	0	0	0	0	0
	Payment of Additional and Overloaded Work						0	0	0	0	0	0	0	0	0	0
BOPP	Facilities purchase or Maintenance Budget						0	0	0	0	0	0	0	0	0	0
Total		100	100	100	100	100	0	0	0	0	0	0	0	0	0	0

Source: Summarized from RKAS-Format K2 Document Analysis (ADS1, ADS2, ADS3, ADS4 and ADS5).

To confirming allocation of school operational funding in table 1 was explained in table 2. It is a part of RKAS or integral part of RKAS Format-K1. Table 2 showed that BOS in five schools allocated into eight items although they varied in each school. Three schools (S1, S2 and S5) allocated their BOS more 30% in development and school based management as details, S2 is 40%, S1 is 34% and S5 is 32%. They might be compared to which allocated in teaching and learning process in each school, from 13%, 20% and 14%. Only one school, S3 has priority in using BOS in teaching and learning process. It may be concluded that generally schools didn't give priority to use BOS in teaching and learning process. And free education funding was not allocated to support BOS, salary of additional teaching period, staffs and teachers. This showed free education funding was not clearly allocated in RKAS Format-K2 in the five schools.

In salary of additional teaching period, it was awoved by I-2, I-8 and I-3 that no funding was allocated to finance salary of over teaching period, RP 2,500/teaching period. If there, it was just for teachers with no profession allowance, said I-2:

“till now, fund is calculated per teaching period is RP 2,500/teaching period x five period/day x five days per week. But teacher who getting profession allowance didn't get teaching period funding and its funding is backed into Education Office of Makassar.”

It was also confirmed by teacher I-6 and headmaster I-2, they deplored regulation of Education Office of Makassar. According to them, it was better to give authority to headmaster to allocate funding for other school operational, said I-6:

“why not be given authority to school to transform the funding into other items, why is it not transformed to the other goals?”

The opinion of I-6, I-2, I-8 and I-3 was supported by I-16. He said that a staff of Education Office of Makassar informed to teachers and headmaster about postponement of teacher allowance from teaching period for teacher with profession allowance. I-16 stated:

“It is not financed for teacher who got profession allowance. I already asked to all schools, all teachers, all headmasters that all of them already got profession allowance can not get allowance of teaching period from free education program.”

The previous information was different from the opinion of I-18, a staff of Education Office of South Sulawesi Province in about free education funding. He opined that all items were financed by free education fund including teacher allowance on teaching period for all teachers. Nevertheless, the problems according to I-18, because the funding was received through school bank account in 2012, said I-18:

“the problem is because until now, free education funding from province to district was not transferred yet into school for 2012, since January to December, it is not distributed including allowance of teaching period for teachers. Teachers with profession allowance didn't give period teaching allowance.”

The similar condition happened in BOPP. From result of document analysis of RKAS Format-K2 in five schools was not found funding items which was used in school administration.

Meanwhile, according to I-17, based on calculation of Education Office of Makassar in 2008, it was found there was a support of BOS and free education funding in SMP around 60 to 65% , as stated by I-17:

“because BOS funding has been calculated, only 30 – 35% used from total of operational funding at school, because of it, it is necessary supporting funding from Government of South Sulawesi Province through free education program. This support was still less than 30% from ideal support. Result of funding calculation in 2008, operational funding in SMP gained Rp1.5 millions.”

Table 3: Operational Funding to finance school activities based on perception of headmaster

Description	Freq.	%
How many percent of school operational funding financed your school activities?		
21 – 40	3	9
41 – 60	10	31
61 – 80	8	25
81 – 100	9	28
No choice	2	6
Total	32	100

Source: Questionnaire (2012)

Result of data analysis of questionnaire from headmaster (Table 3) showed necessity of operational funding in school activities was not similar in all schools. It was caused by frequency of various activities. It means that it also needs different amounts of funding. If calculated, it needs operational fund around 65%. This result was similar with the calculation of Education Office of Makassar in 2008.

From those explanation and data analysis of usage of school operational funding in SMP, it was found that three sources of school fundings are BOS, free education funding, and BOPP. BOS allocates into eight items. Nonetheless, generally, schools did not give priority to allocate it in activities of teaching and learning process as a main target. Schools have tendency to lead school funding in implementation of school based management. It was found that regulation of the usage of school funding was similar. It was viewed less effective and less flexible by headmaster and teacher because all schools used similar funding items but they didn't have the similar needs. This finding confirmed Levacic and Ross's study [40], that usage of school funding with single formula was not fit for all funding allocation in school. Nevertheless, free education funding didn't have clear allocation in school. It implicated different technical interpretation of its usage between Education Office of Makassar and Education Office of South Sulawesi Province, although its funding has been sent by Education Office of Province to Education Office of District. It also occurred in BOPP funding. From the three fundings, BOS from central government more dominated in operational financing in school than local or district government. All fundings can finance around 60% to 65% of activities in schools. It happened because equity in education funding was not occurred yet [2], [64], [65].

3.2 Involvement of School Stakeholders in Formulating RKAS and Usage of Operational Funding

Table 4 showed that perception of school committee members and structural involvement of other stakeholders in formulating RKAS such as teacher 38%, school committee member 41%, parents 12%, personage and others are about 9%.

Table 5 confirmed Table 4 which showed that composition of school committee members which were represented by stakeholders at school were teacher 41%, parents 47%, society representative 12%. If from 41% school committee in formulating RKAS (see Table 4) represented by stakeholders in school committee in Table 5, so teacher 17%, parents 19% and society representative and others 5%.

Table 4: Composition of Stakeholders in Formulating RKAS Based on Perception of School Committee Members and Headmaster

Description	School Committee Members		Headmaster		Mean (%)
	Bil	%	bil	%	
Whoever participated in formulating RKAS in your school?					
- Teacher	36	40	25	37	38
- School Committee	39	43	26	38	41
- Parents	10	11	9	13	12
- Society Representatives	5	5	5	7	6
- Others	1	1	3	4	3
Total	91	100	68	100	100

Respondents may select more one answers

Source: Questionnaire (2012)

Table 5: Stakeholders in School Committee

Stakeholder	Total	%
- Teacher	20	41
- Parents	23	47
- Society Representative	5	10
- Others	1	2
Total	49	100

Source: Questionnaire (2012)

People involved in formulating School Planning on Task and Funding (RKAS) were teacher 55%, parents 31%, society representative and others 14%. It means that formulation RKAS was still dominated by teacher. Unfortunately, teacher representatives were directly selected by headmaster, and then, parents' representatives also came from teacher at that school. So, RKAS formulation was more effected by headmaster because of opinion formed by his teacher's selection and parents coming from the school as stated by I-6 and I-1 follows:

Researcher (p): what you mean teacher component, who are they?

Respondent (R): including headmaster, vice headmaster, subject coordinators, and divisions. That hoped to form using headline. After we group all coordinators as teacher representatives, then they insert in small team to be finalized."

P: "whoever in small team?

R: "all vice headmasters and program committee at school."

Another information coming from interviewed with I-6, he implicitly stated that only certain teacher was involved in formulating RKAS. It was stated by QG163. Some teachers never involved (QG070). These views were similar with other teachers. It may be concluded that it is only 20% teacher involved (Table 6). This reason confirmed that only certain teachers were involved in formulating RKAS.

Table 6: Teacher Involvement in Formulating RKAS

Description	Total	%
Do you ever participate in formulating RKAS in your school?		
- Yes	34	20
- No	133	77
- No answer	4	3
Total	172	100

Source: Questionnaire (2012)

Involvement of school committee members in RKAS was also less. Teacher I-6 said that some school committee members were still passive when implementing free education funding “*School committee is not active since implementation of policy of free education in South Sulawesi.*”

Different perception coming from I-1, a headmaster who stated real condition in his school. School committee was not active because there was internal disagreement between parents and school committee because school committee sometimes was not consistent in doing its program. This impacted into decreasing parents’ beliefs at school, as stated by I-1:

“problem like this, parents didn’t believe school committee members. This becomes one cause, that is what they already agreed wasn’t implemented, moreover, policy is issued without agreement.”

Headmaster I-2 did different policy. He didn’t invite school committee to be involved in formulating RKAS except teacher as school committee, as follows:

“school committee was not directly involved to formulate, but we have committee from teacher coming from the existing school. That teacher is a committee representative. If there is a result, we give to committee.”

A school committee member, I-13 has different information. Openedly, he stated that he never took part in formulating RKAS because he was busy.

“I opened, that several times I am called to participate in formulating RKAS, but sometimes I have other tasks in another place. So I didn’t join it. I just tell other participants to formulate the program. whatever result, it needed to report into school. If any problem, I am ready to help.”

Period to formulate appropriate RKAS would determine smoothness of school program which could effect on all activities in RKAS. Table 7 showed that 60% schools formulated their RKAS in beginning of year, 7% schools were in the middle of year, 3% schools were at the end of year, 14% schools didn’t decide, and 16% schools had no answers. It may be concluded that most of schools formulated RKAS on July of each lesson year. It was suited with funding issue from local government to school which was eventually late (after June) (I-16). It also showed that school was dependence on funding from government. Those reasons created the bad formulation of RKAS because it was unplanned.

Table 7: Period of Formulating RKAS in School

Description	Total	%
When RKAS was formulated in your school?		
-Beginning of lesson year	104	60
-Middle of lesson year	12	7
-End of lesson year	5	3
-No Certain/ unsure	24	14
-No Answer	27	16
Total	175	100

Source: Questionnaire (2012)

Table 7 showed that 30% teachers were unsure and have no answer about formulating RKAS period. It means that these data also confirmed previous data that most teachers didn’t participate in RKAS.

“unsure because we teachers never involved in formulating RKAS. Only several certain people.” (QG148).

“because I didn’t know, almost all teachers never involved.” (QG070).

Document analysis also showed that from five researched schools, four schools formulated in middle of lesson year and one schools didn’t ensure. According to I-19, it happened because headmaster and school committee didn’t understand that the usage of operational funding may effect on lateness of formulating RKAS. School committee has important position in design RKAS at school, not only because of its sign. Ideal period to enact new RKAS was in end of lesson year but it was for coming or next lesson year.

Referred to document analysis in five schools concerning to managing BOS, each headmaster has decided BOS management team in each school. The team consisted of three members. Headmaster was team leader, treasurer (teacher) and a member (parent). This team was legalized with headmaster decree. This decree was also completed by tasks description of each member.

This team works to write a report and to evaluate suitability report and the use of BOS in three months period..., and is responsible of the headmaster and report all activities in usage of BIS funding..... “

Clearly, headmaster decree gave authority to Team of BOS Management to manage the use of BOS at school, and its result was reported to headmaster. But ironically, headmaster is also a member of the team. It happened in all targeted schools. It means headmaster has responsibility to himself. That's the reason the headmaster was not fit to be a member of BOS team. Headmaster should form independent team of BOS probably consisting of two teachers and a school committee member. Headmaster should exclude himself from the team.

This case showed that headmaster legalized himself. So, the headmaster decree has potency to create "conflict of interest" in BOS management and became a fatal mistake in managing other operational funding at school. Document analysis indicated that managing BOS leaned to be led by headmaster. The case was supported by several teachers such as QG047, QG023 and also be confirmed by QG058 as follows:

"the usage of BOS funding is good if it is on the right ways but it is bad if BOS funding only finance unsuitable program, like started from formulating RKAS with only involved certain teachers. The case appeared mistrust from other teachers and other stakeholders. "

Indication of less involvement of teacher in managing BOS showed in Table 8. Based on several teacher respondents, only 10% teachers have been trained into BOS management. Almost 90% headmasters have been followed this kind of BOS management training. It can be seen from headmaster respondents and teacher respondents. Thirty two headmasters were as respondents and only 20 teachers were as respondents. It means that only 12 teachers have been followed in BOS management training. If 20 teachers divided into 32 schools, 12 schools didn't get teachers with competence in BOS management. It means that 12 schools have never sent their teachers in training of BOS management.

Table 8: Teacher Involvement in Training of BOS Management

Description	Headmaster		Teacher	
	Total	%	Total	%
Do you ever participate in training of BOS management?				
- Yes	28	88	19	11
- No	1	3	15	87
- No answer	3	9	3	2
Total	32	100	172	100

Source: Questionnaire (2012)

Another fact of involving teachers in BOS management came from other teachers. Based on their perception, it might be concluded that teacher rarely involved in BOS management because headmaster collaborating with treasurer of BOS team dominated it (QG046). One teacher interviewed stated that he didn't know about BOS. It is unfamiliar for him and additionally, he never was involved in the program (QG040). More specifically, several teachers opined that the use of BOS funding at school was not transparent (QG146). These reasons performed teachers didn't involve in the program so they didn't get much information about BOS management (QG105).

Formulating process of usage of school operational fund in RKAS indicated that teachers didn't engage and it was dominated by headmaster. This finding supported previous studies [15], [47]. From these findings, it may be concluded school committee just signed RKAS. They didn't involve in formulating it. These happened, according UNICEF [36] and Sumintono [55] as a feedback of unclear policy of school committee roles at school. This condition was similar with last policy when still implementing Board of Education Implementation Support (called BP3) [11]. Armansyah's study found that headmaster authority was very large to select BP3 members. In the context of school committee, Fitria [47] found similarity with Armansyah's study. Fitria concluded that school committee has low competence to continuously reform school. Because of it, RKAS may not picture school stakeholders' desires as what teachers and school committee want based on school needs. It may also implicate on lateness and the ineffective use of school operational fund.

4. CONCLUSION

Based on data analysis and its discussions of the usage of BOS in SMP, it was found three sources of school funding namely BOS, Free Education, and BOPP. BOS was allocated to finance eight items at school. Nevertheless, school didn't prioritize into activities in teaching and learning process as the main goal of BOS. It was also found that school tended to lead the funding in the implementation of school based management. Meanwhile, free education didn't have clear allocation at school program. It implicated various technical interpretations about the use of free education between Education Office in Province South Sulawesi as larger authority and in Makassar District as local authority, although free education funding was sent from education office in province to education office in district. The same thing did in BOPP. BOS from

central government in Jakarta still has more dominant roles to finance school activities than other fundings from local government. The case showed that local government of Makassar has low commitment in preparing supporting funds in SMP. All operational funding may finance around 60%-65% school activities.

Process of formulating the planning of school operational funding use in RKAS and BOS management indicated that teachers and school committee have been rarely involved. Headmaster tended to dominate to determine roles of each person in RKAS. So, RKAS didn't embody school stakeholders' desires especially teachers and school committee because of course it is impossible headmaster himself could accommodate school needs. Headmaster could not understand all condition of the school without helping or supporting other teachers. This case may implicate to RKAS formulation at school. RKAS might be late and the usage of operational funding was not effective.

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