

The Implementation of Educational Operational Funding (BOP) Policy for Enhancing Educational Facilities and Infrastructure at SMKN 60 West Jakarta

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ABSTRACT

According to Law Number 20 of 2003, education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have spiritual religious strength, self-control, personality, intelligence, noble morals, and skills needed by themselves, society, nation and state. Every citizen aged 6 (six) years can participate in the compulsory education program. Biaya Operasional Pendidikan (BOP) are the main source of school financing budgeted through the DKI Jakarta Regional Budget. The DKI Jakarta Provincial Government organizes a BOP assistance program for State Education Units. The DKI Jakarta Provincial Government through the BOP fund assistance program must accommodate school needs related to the provision of facilities and infrastructure in education units. SMKN 60 West Jakarta is the research locus because it is the only Tourism SMKN that has the largest budget for maintaining its facilities and infrastructure in the West Jakarta Education Sub-dept. II Region in the 2023 Fiscal Year and the only SMKN out of a total of 63 SMKNs in DKI Jakarta that received rehabilitation funds for repairs and demolition of school buildings in the 2022 Fiscal Year. Based on these conditions, an analysis of the strategy for implementing the BOP funding policy at SMKN 60 West Jakarta will be carried out along with the supporting and inhibiting factors for the implementation of the policy. It is hoped that the implementation of the BOP funding policy will be effective, transparent and accountable in educational units, especially at SMKN 60 West Jakarta.

Keywords: Public Policy, Policy Implementation, Education Operational Costs, Educational Facilities and Infrastructure, Vocational High Schools

1. INTRODUCTION

National education based on Pancasila and the 1945 Constitution of the Republic of Indonesia functions to develop abilities and shape the character and civilization of a dignified nation in order to educate the nation's life, aiming to develop the potential of students to become people who believe in and fear God Almighty, have noble morals, are healthy, knowledgeable, capable, creative, independent, and become democratic and

responsible citizens. Education is organized democratically and fairly and is non-discriminatory by upholding human rights. Education is organized by empowering all components of society through their participation in organizing and controlling the quality of education services. Education is the right of every nation, as stated in Article 31 paragraph (1) of the 1945 Constitution, every citizen has the right to receive education; (2) every citizen is obliged to participate in education and the government is obliged to finance it. Every citizen has the same right to obtain quality education and is obliged to provide resource support in organizing education. Education plays a strategic role in the development of a nation and state. Education also plays an important role, especially in character formation and determining the quality of human resources (HR). Education makes human resources have the knowledge, skills and attitudes needed to support life and the demands of the times. Therefore, currently the level of education of citizens is one of the indicators in showing the quality of the population in a country because education makes a significant contribution to technological progress and economic growth.

According to Law Number 20 of 2003, education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have spiritual religious strength, self-control, personality, intelligence, noble morals, and skills needed by themselves, society, nation and state. Every citizen aged 6 (six) years can participate in the compulsory education program. The Central Government and Regional Governments must guarantee the implementation of compulsory education at least at the basic education level without charging fees. Compulsory education is the responsibility of the state which is organized by educational institutions of the Government, Regional Governments, and the community. Law Number 20 of 2003 also states that funding education is a shared responsibility between the Central Government, Regional Governments, and the Community. The education process cannot run without financial support. Operational financing of education is an important thing in organizing education. Education as a system consists of several components, namely input, process, output and outcomes. One of the important educational input tools (instrumental input) is financing. The effectiveness and efficiency of education management are influenced by finance and financing.

According to Supriadi (2009), education costs are one of the most important input components in the provision of education. To improve the quality of learning and equal access to education services, the Government and Regional Governments are responsible for providing an education budget as stipulated in Article 31 paragraph (4) of the 1945 Constitution of the Republic of Indonesia. The Central Government and Regional Governments are required to provide services and facilities by providing an education budget to ensure the provision of quality education for every citizen without discrimination. The Central Government and Regional Governments have the right to direct, guide, assist, and supervise the provision of education in accordance with applicable laws and regulations. The Central Government and Regional Governments are responsible for ensuring the availability of funds for the provision of education for every citizen aged seven to fifteen years. The assistance funds provided are a form of operational financing for education to the community. The Central Government and Regional Governments continue to increase the education budget to improve the quality of education. In accordance with Law of the Republic of Indonesia Number 20 of 2003 Article 49 paragraph (1) concerning the National Education System, education funds other than educator salaries and civil service education costs are allocated at least twenty percent of the State Revenue and Expenditure Budget (APBN) in the education sector and at least twenty percent of the Regional Revenue and Expenditure Budget (APBD). The State Revenue and Expenditure Budget (APBN) in the education sector in Indonesia is used to

finance education operations carried out by the Central Government, namely by allocating and distributing school operational assistance funds (BOS) in accordance with the Regulation of the Minister of Education and Culture (Permendikbud) Number 6 of 2021. School operational assistance (BOS) is a fund that is used primarily to fund non-personnel expenses for Elementary and Secondary Education Units as implementers of compulsory education programs and may be used to fund several other activities in accordance with the provisions of laws and regulations and is allocated to assist the operational spending needs of all students in Elementary and Secondary Education Units. The amount of BOS fund allocation is calculated based on the amount of each region's unit cost multiplied by the number of students in accordance with the Basic Education Data (Dapodik) which is an integrated national scale data collection system owned by the Ministry of Education and Culture of the Republic of Indonesia.

The recipients of BOS funds in question are Education Units (schools) which are required to fill in and update student data, after which the Regular BOS funds will be distributed to schools through three stages and can be used directly after entering the school account to finance the implementation of school operations. The Central Government allocates BOS funds that have been budgeted in the APBN each year, but the management and reporting of the use of BOS funds are carried out by schools and the Regional Government. In managing Regular BOS funds in provinces, districts/cities, regional heads are required to form provincial, district/city BOS teams according to their authority.

The Regional Revenue and Expenditure Budget (APBD) in the Regional Government is also used for the education sector. The DKI Jakarta Provincial Government is a Regional Government that has a fairly high APBD and fiscal capacity when compared to other provinces in Indonesia. DKI Jakarta is the capital city of the country which is the center of the economy and business so that it has a high Regional Original Income (PAD), such as in the 2021 Fiscal Year, DKI Jakarta Province became the province with the highest Regional Original Income (PAD) in Indonesia.

The DKI Jakarta Provincial Government in the 2023 Fiscal Year has Regional Revenue of 83.781 T, of which 52.773 T of the Regional Revenue is the Original Regional Revenue of the DKI Jakarta Province. According to data from the SMART Planning Budgeting of the DKI Jakarta Provincial Government, the 2023 Fiscal Year Budget of the DKI Jakarta Provincial Government is allocated for education spending of 21.09 percent of the APBD and 1.7 T of education spending is the amount of BOP APBD funds from the SLB, PAUD, Equivalency, Elementary, Middle School, High School and Vocational School levels. The DKI Jakarta Provincial Education Office provides an education budget, one of which is the provision of BOP funds to realize quality complete education.

Education operational costs (BOP) are the main source of school financing budgeted through the DKI Jakarta APBD. The DKI Jakarta Provincial Government is organizing a BOP assistance program for State Education Units starting from State Early Childhood Education Units (SPAUDN), Special Schools (SLBN), State Elementary Schools (SDN), State Junior High Schools (SMPN), State Senior High Schools (SMAN), State Vocational High Schools (SMKN) and State Community Learning Activity Centers (PKBMN). The provision of BOP funds is intended to open access to education as widely as possible to all levels of society, by easing the burden of education costs. This education assistance program exempts all students from all forms of levies at school. State Vocational High Schools (SMKN) are the highest level of formal education units in the framework of 12 (twelve) years of compulsory education. The operational costs of education in education units are provided by the DKI Jakarta Provincial Government based on the number of study groups. In accordance with the Decree of the Governor of the Special Capital Region

of Jakarta Number 353 of 2021 concerning the Determination of the Allocation of Operational Costs for Education in State Education Units, Basic Allocation per Study Group per Month, SMKN has a higher unit cost when compared to other levels of formal education so that its BOP budget will be greater than other levels. SMKN is also divided into 3 fields of study according to the interests of each student, including Technology, Business Management and Tourism. All state education units in DKI Jakarta must prepare an Education Unit Activity and Budget Plan (RKAS) to plan the budget for programs and activities that will be implemented in the education unit. The distribution of BOP funds to education units in DKI Jakarta is carried out every quarter. The use of BOP funds is in accordance with Government Regulation Number 57 of 2021 concerning National Education Standards, one of which is to meet the standards for facilities and infrastructure which regulate the minimum criteria for facilities and infrastructure that must be available in education units in organizing education. Each formal and non-formal education unit must provide facilities and infrastructure that meet educational needs in accordance with the growth and development of physical potential, intellectual intelligence, social, emotional, and mental of students.

Based on the description, the author will analyze how the use of BOP funds, especially for the maintenance of educational facilities and infrastructure at SMKN 60 West Jakarta and the strategies carried out by SMKN 60 West Jakarta in supporting the implementation of the BOP fund provision policy from the DKI Jakarta Provincial Government. Therefore, the author conducted a study entitled "Implementation of the Education Operational Cost (BOP) Fund Provision Policy in Improving Educational Facilities and Infrastructure at SMKN 60 West Jakarta".

2. LITERATURE REVIEW

- **Education Cost Subsidy**

Subarsono (2005), in his book entitled Public Policy Analysis (Concept, Theory and Application) states that subsidies are all financial assistance from the government to individuals, companies, and organizations that aim to provide financial assistance for various activities. Government education subsidies/assistance are created for the continuity of education. According to Dedi Supriadi (2010: 5-6) education costs come from the government, local governments and the community. Education costs that come from the government can come from state revenues from the tax sector, non-tax sectors, profits from exports of goods and services, and other state businesses. Education costs that come from local governments can come from the central government budget and local revenues.

Law No. 20 of 2003 concerning the National Education System Article 11 paragraph (1) states that the central government and local governments are required to provide services and facilities and guarantee the provision of quality education for every citizen without discrimination. Local governments organize programs to provide education cost subsidies for state education units in their regions. The budget for education subsidy costs used comes from the Regional Revenue and Expenditure Budget (APBD).

- **Education Operational Costs (BOP)**

The Regional Government is responsible for providing an education budget as operational financing for education to realize quality, complete education. The DKI Jakarta Provincial Government as one of the Regional Governments organizes an education operational cost assistance (BOP) program for educational units. BOP is an assistance program from the DKI Jakarta Provincial Government to ease the burden on parents for their children's education. Assistance is given to schools to be managed in accordance with the provisions set by the government. Assistance is used in financing which includes the

cost of providing facilities and infrastructure, human resource development and other school operational activities. BOP aims to finance operational activities for education in State Schools in the context of compulsory education for 12 (twelve) years by exempting all students at elementary and secondary education levels from all forms of levies, including for extracurricular activities at State Schools.

The DKI Jakarta Provincial Government provides BOP to State Education Units starting from State Early Childhood Education Units (SPAUDN), Special Schools (SLBN), State Elementary Schools (SDN), State Junior High Schools (SMPN), State Senior High Schools (SMAN), State Vocational Schools (SMKN) and State Community Learning Activity Centers (PKBMN). The amount of BOP funds distributed to each state education unit is calculated based on the number of study groups in accordance with Governor Regulation Number 120 of 2020 concerning Guidelines for Financial Management in Education Units and DKI Jakarta Governor Decree Number 353 of 2021 concerning Determination of Allocation of Education Operational Cost Funds in State Education Units, where these two legal bases serve as guidelines and references for the governance of the use of BOP funds for assistance in financing the operational activities of state schools and their students. BOP is the main source of school financing budgeted in the DKI Jakarta Regional Revenue and Expenditure Budget (APBD) through the DKI Jakarta Education Office and distributed to state schools by their respective Regional Education Sub-Departments.

The management of education funds is carried out based on the principle of flexibility, namely that its use is managed according to the needs of the education unit, the principle of effectiveness and efficiency because it is carried out at the lowest possible cost with optimal results, the principle of accountability because the use of funds is carried out with full responsibility in accordance with laws and regulations and managed transparently. To realize quality learning services in education units, it is necessary to have support for BOP utilization management. According to Fuad (2012: 82) that utilization is often interpreted as an effort to bring results and benefits. Thus, the proper utilization of educational fund assistance will produce all the potential inherent in the resources owned optimally so as to produce maximum output.

The DKI Jakarta Provincial Government has a joint responsibility between the DKI Jakarta Provincial Education Office and the Regional Education Sub-Departments throughout DKI Jakarta with state education units receiving BOP funds. Based on Law Number 20 of 2003, the management of education funds is based on the principles of justice, efficiency, transparency, and public accountability. One of the management of education funds in question is the management of financial reports. Financial reports are structured presentations of the financial position and financial performance of an entity (Indonesian Accounting Association, 2015). Then, Government Regulation Number 48 of 2008 concerning Education Funding explains that the realization of income and expenditure of educational funds for educational units is recorded and reported in accordance with the applicable non-profit financial accounting standards for educational units. School financial reporting is the responsibility of the school and is monitored by the DKI Jakarta Education Office and the Regional Education Sub-Office in DKI Jakarta.

- **Implementation of BOP Funding Policy**

Policy implementation is basically a way for a policy to achieve its goals. Implementation is an important process in the entire process of planning regulations or policies. Implementation means implementing. The implementation carried out has an impact or produces a rule, law, government regulation and other policies made by government agencies. Meanwhile, according to Grindle (1980), "implementation is a

general process of administrative action that can be studied at a certain program level". Mazmanian and Sebatier, state that implementation is the implementation of basic policy decisions, usually in the form of laws, but can also be in the form of important executive orders or decisions or other judicial bodies, where the decision identifies the problem to be addressed, explicitly states the goals or objectives to be achieved in various ways to structure or regulate the implementation process.

Public policy implementation is one of the actions to achieve previously planned goals for decision making. Public policy implementation is an important stage in the realization of public policy comprehensively.

Public policy implementation is in principle the filling of an existing policy so that it can be operationalized. George Edward III (1980:1) stated that: "policy implementation is the stage of policy making between the establishment of a policy and the consequences of the policy for the people whom it affects". This description can be interpreted that implementation is a system that has been implemented and has been implemented after going through previous stages starting from the policy concept to the determination of the policy. Public policy implementation has several models of theories that are used as references in designing and implementing the policy. Policy implementation will affect the elements involved in it, both the apparatus and the community.

Factors that support policy implementation according to Edwards III, (1980:9-10) are influenced by four variables, namely:

- a. Communication, namely the process of conveying information. Communication in policy implementation is the process of conveying policy information from policy makers to policy implementers. Information about public policy needs to be conveyed to policy implementers so that they can know what they need to prepare and do to implement the policy so that the goals and objectives of the policy can be achieved as expected.
- b. Disposition, namely related to the understanding and attitude of the policy implementer. This plays an important role in realizing policy implementation that is in accordance with policy objectives. If the implementor has a supportive attitude, he will be able to implement the policy well. Conversely, if his attitude does not support the policy, the implementation will not be carried out properly. Policy implementation will run effectively and efficiently if policy implementers not only know what to do and have the ability to implement the policy, but they must also have the will or disposition to implement the policy.
- c. Resources, namely related to all sources that can be used to support the success of policy implementation. These resources include human resources (Staff), budget (Budgetary) and facilities (Facility). Resources play an important role in policy implementation. Lack of resources will cause policy implementation to be ineffective. Bureaucratic Structure, which is related to how the policy mechanism is implemented and how the bureaucratic structure of the policy implementer itself. The bureaucratic structure concerns cooperation and coordination in implementing policies.
- d. The bureaucratic structure, according to Edward III, includes aspects such as bureaucratic structure, division of authority, relationships between organizational units and so on. An efficient and effective bureaucratic structure will also affect the implementation of policies that run well.

From this opinion, it can be seen that implementation is a process carried out after a goal is set. This activity lies between policy formulation and policy evaluation. Policy implementation is carried out in a top-down manner which will reduce abstract or macro

alternatives. The Edward III policy implementation model has the advantage of being able to simplify complex phenomena into a simple policy implementation model.

The implementation concept will result in success in achieving targets if implemented correctly and achieving organizational goals. The policy of providing BOP funds carried out by the DKI Jakarta Provincial Education Office which exempts all education costs for all students in public schools from elementary to high school and vocational levels can be utilized by DKI Jakarta residents for the education sector. This policy can be used for spending on activities and fulfilling school needs including educational facilities and infrastructure in schools. It is hoped that the benefits of this policy can be optimally felt by schools so that they can further improve the quality and standard of education in DKI Jakarta.

The use of George C. Edward III's policy implementation theory is considered appropriate and suitable with the basic assumptions of the concept of implementing the BOP fund policy in the DKI Jakarta provincial government in improving educational facilities and infrastructure, especially at SMKN 60 West Jakarta. This is emphasized that the bureaucratic structure at the regional level functions in a top-down model that exists in the implementation of the BOP funding policy, as well as the theoretical model used to explain the implementation of the policy in the policy implementation model of George C. Edward III by discussing a clear framework and the relationship or relationship between elements of policy implementation influenced by four variables, namely communication, disposition, resources and bureaucratic structure.

The implementation of the BOP funding policy can be carried out well if it is integrated with supporting factors or policy formulations from the top-down level to the bottom-up level in accordance with the George C. Edward III implementation model.

3. RESEARCH METHOD

In this study, the method used is descriptive qualitative research which is explanatory in nature, namely explaining the relationship where the use of data used in the form of words, pictures, not numbers. According to Sugiyono (2017), explanatory research is a research method that intends to explain the position of the variables studied and the influence between one variable and another. Explanatory research seeks an explanation of the observed phenomena, problems or behavior starting from literature searches to conducting in-depth interviews with informants. While in contrast to exploratory research, this research is a study that aims to explore, deepen knowledge and aims to clarify the problems that actually occur, what must be resolved and how further research should be carried out.

Qualitative research is a research procedure that produces descriptive data in the form of written or spoken words from people and observed behavior. This study will describe the facts and circumstances that occurred at SMKN 60 West Jakarta as the object of research related to the implementation of the policy of providing operational education costs (BOP) funds from the DKI Jakarta Provincial Government in improving facilities and infrastructure at the school.

In research using a qualitative approach, there are certain patterns that are full of variations, the information obtained must be traced as widely as possible according to the existing variations so that researchers are able to describe the phenomena being studied in their entirety. In this study, the author will solve the problems to be studied by presenting data obtained from field observations, analyzing them and then interpreting them by providing conclusions.

The research location was SMKN 60 West Jakarta. The reason the author chose this school as the research location was because the school in question was the only SMKN

Pariwisata with the largest BOP budget for the 2023 Fiscal Year in DKI Jakarta Province according to the Decree of the Head of the Education Office Number e-0012 of 2023 concerning Recipients and Amounts of BOP in State Education Units for the 2023 Fiscal Year, in addition, SMKN 60 West Jakarta is also the only SMKN out of a total of 63 SMKNs in DKI Jakarta that received Major Rehabilitation funds for the repair and demolition of school buildings in the 2022 Fiscal Year.

To obtain significant research results, the author used data triangulation techniques. According to Sugiyono (2017), data triangulation is a data collection technique that combines various existing data and sources. Some data collection techniques used in data triangulation techniques are interviews, observations and documentation. The author uses this approach because this study requires in-depth information.

The data obtained will be transcribed and organized in the form of narrative text. Data processing is carried out through data reduction, data presentation, data processing, data verification/interpretation, data validation and drawing conclusions. According to Miles (2014), qualitative data analysis includes the following:

- Data reduction;
This stage includes the activities of sorting, narrowing, and reducing data into smaller parts, so that it is easier to manage and analyze. The researcher will collect data related to the BOP budget for SMKN 60 West Jakarta, including data on the BOP budget ceiling for SMKN 60 West Jakarta for the 2023 Fiscal Year according to the Decree of the Head of Service Number e-0012 of 2023, RKAS SMKN 60 West Jakarta for the 2023 Fiscal Year, data on budget absorption for SMKN 60 West Jakarta for the 2022 and 2023 Fiscal Years, monitoring and evaluation data related to SMKN 60 West Jakarta and supporting data for major rehabilitation for the 2022 Fiscal Year at SMKN 60 West Jakarta.
- Data presentation;
This stage includes activities to display or express data that has been reduced into forms that are easier to understand and interpret. Researchers will display the data in a table or diagram and explain the contents of the data in narrative form.
- Data processing;
This stage includes activities to interpret and create meaning from data that has been reduced and presented. Data processing activities include activities to recognize patterns, themes, and conclusions that can be drawn from the data. The data processing carried out is analyzing the results of interview instruments, observations and documentation at SMKN 60 West Jakarta.
- Data Verification or Interpretation;
This stage includes activities to ensure that the data interpretation carried out is based on valid and relevant data, and supports the conclusions drawn in the study.
- Data Validation
These stages are not linear or separate from each other, but are interrelated and can be repeated repeatedly in the qualitative data analysis process.

4. RESULTS AND DISCUSSION

a. Supporting Factors for the Implementation of the Policy of Providing Education Operational Cost Funds (BOP) in Improving Educational Facilities and Infrastructure at SMKN 60 West Jakarta

1) Communication

Communication is the process of conveying information from the communicator (policy maker) to the communicant (policy implementer). In the context of public policy, communication means transmitting every policy decision

and implementation regulation appropriately to the party responsible for implementing the policy.

George C. Edward III's policy implementation theory places communication as one of the main variables that greatly determines the success of public policy implementation. The success of public policy communication is very important to ensure effective implementation and reduce information distortion.

Based on studies from various sources, there are three main indicators used to measure the success of communication in the context of policy implementation, namely:

a). Transmission

Transmission is the process of distributing good and appropriate policy information to implementers and target groups. Information must be conveyed completely and accurately so that the goals and objectives of the policy are well socialized, thus avoiding misinterpretation and rejection in policy implementation. Good and accurate delivery of policy information to implementers and target groups is an effective form of transmission to avoid misunderstandings (miscommunication) and ensure that policy messages are delivered correctly so as to support good implementation.

In the implementation of the BOP funding policy, SMKN 60 West Jakarta as the policy implementer always coordinates and communicates well with the Education Office as the policy maker for the provision of BOP funds and the West Jakarta Region II Education Sub-Department as the coordinator of the implementation of the policy, as well as the Education Office and the West Jakarta Region II Education Sub-Department, both coordinate well so that the implementation of the policy runs in accordance with applicable regulations.

b). Clarity

The policy made must have specific, measurable and achievable objectives. Policies that are made clearly involve all parties in their implementation. Clarity in policy implementation is essential so that it can be understood and produce impacts in accordance with the stated objectives.

Policy evaluation will be carried out more easily and accurately against the results of policy implementation that has clarity. Clarity is the main foundation in effective policy implementation. Without clarity, policies risk failing to achieve their goals because they can be misinterpreted or applied inconsistently. Therefore, policy makers must ensure that each policy is formulated with clear language, a systematic structure, and detailed implementation guidelines.

Communication and coordination between the Education Office and the Education Sub-Office are also considered to be running well and producing clear information for educational units.

c). Consistency

Consistency in policy refers to the harmony and integration between various policy elements, both internally and externally. Consistent policies can increase public trust. The BOP funding policy is made so that educational units can use the funds in accordance with the rules that have been set, so that consistency is created in implementing policies to support teaching and learning activities.

The BOP funding policy is prepared as a guideline so that educational units can manage and use the funds in an orderly, efficient, transparent, and accountable

manner, in accordance with the regulations set by the government. Consistency in implementing policies is carried out to support the continuity of the teaching and learning process so that it can be achieved evenly in all educational units.

Based on the results of the study above, it shows that consistency in the BOP funding policy is very important to ensure the sustainability and effectiveness of education funding at the educational unit level. Based on the results of data analysis, the DKI Jakarta Provincial Government has implemented a structured and measurable BOP funding policy, based on the principles of justice, efficiency, and accountability.

From the statements of the informants, through the results of the interviews it can be concluded that good and consistent communication plays a very important role in the success of policy implementation. Through clear and precise communication, policy implementers can understand with certainty their duties and responsibilities, so that policy implementation remains in accordance with the desired objectives. As explained by Edward III, effective communication ensures that every decision and regulation can be conveyed accurately to the right party, thus supporting the consistency and success of achieving public policy objectives.

2). Disposition

According to George C. Edward III, disposition which refers to the attitudes, intentions, and commitments of policy implementers has a crucial role in the success of public policy implementation. This disposition includes the seriousness of the implementer in implementing the policy, consistency in acting, integrity, and a democratic attitude during the implementation process.

If policy implementers have different views, values, or perspectives or even conflict with the vision and objectives desired by the policy maker, then the policy implementation process can be less effective and inefficient. This mismatch in attitude can cause obstacles in coordination, lack of motivation, and even a decrease in the quality of policy implementation. Therefore, the disposition or mental attitude of the implementers is a crucial factor that has major consequences for the success of policy implementation. The implementation of the Education Operational Cost (BOP) funding policy is in accordance with its objectives. The West Jakarta Region II Education Sub-dept. strongly supports the BOP funding policy because it is very beneficial for educational units that function to improve the quality of education and support school operations.

Therefore, it is important for policy makers and organizational management to not only focus on improving the technical capabilities of implementers, but also building and maintaining positive attitudes, high commitment, and alignment of values between policy makers and implementers. Steps such as organizational values training, character building, and strengthening a work culture that supports integrity and professionalism can be effective strategies to ensure that the disposition of implementers supports the achievement of policy objectives optimally. In relation to the description above, attitudes and commitments in efforts to support and encourage the implementation of policies.

Thus, the disposition of implementers which includes professional attitudes, integrity, and high commitment are important factors that influence the success of the implementation of the BOP funding policy in educational units.

3). Bureaucratic Structure

According to Edwards III, bureaucracy has two main characteristics, namely Standard Operational Procedure (SOP) and fragmentation. SOP functions as a guide or standard rule that must be followed by every policy implementer so that their actions remain in accordance with the goals and objectives of the policy that has been set, so that the implementation of the policy can run in a structured manner and does not deviate.

a). SOP

SOP (Standard Operating Procedure) plays a crucial role in the process of implementing a policy. This is because SOP functions as a technical guide that describes in detail the operational steps that must be followed so that the policy can be implemented effectively in the field. With SOP, policy implementation becomes more structured, consistent, and accountable. This system contains a sequence of work processes from start to finish starting from the socialization process, implementation, technical implementation to evaluation of activities so that all can be measured with the operational standards for implementing the policy.

In addition, the level of understanding of Standard Operating Procedure (SOP) for policy implementers has a very close relationship with the success of policy implementation. If policy implementers have a good understanding of SOP, then they will be able to implement the policy effectively, efficiently, and consistently according to the desired goals. On the other hand, if the level of understanding of SOPs is low, policy implementation tends to experience obstacles such as inappropriate implementation, inefficiency, and inconsistency in carrying out procedures. Furthermore, based on document searches, several SOPs were found related to the implementation of the BOP funding policy that had been set, including Governor Regulation Number 120 of 2020 concerning Guidelines for Financial Management in Education Units, Decree of the Governor of DKI Jakarta Number 353 of 2021 concerning Determination of Allocation of Education Operational Cost Funds in State Education Units, Decree of the Head of the Education Office Number 326 of 2021 concerning Technical Instructions for Planning, Disbursement, Distribution, Use, Accountability and Reporting of Education Operational Costs in State Education Units Sourced from the Regional Revenue and Expenditure Budget for the 2021 Fiscal Year, Decree of the Head of the Education Office No. 98 of 2022 Concerning Recipients and Amount of Operational Education Costs in State Education Units for the 2022 Fiscal Year and Decree of the Head of the Education Office Number e-0012 of 2023 Concerning Recipients and Amount of BOP in State Education Units for the 2023 Fiscal Year.

After reviewing the interview answers from informants and tracing documents related to the SOP sub-aspects, it can be concluded that there are no differences in answers among informants. This shows that the implementation of the BOP funding policy has been running optimally, because both policy makers and policy implementers understand the applicable SOP.

b). Fragmentation

One of the characteristics of the bureaucratic structure that influences policy implementation is fragmentation. According to Edward III in Winarno (2005:155), fragmentation means dividing responsibility for various activities, programs, and activities into several work units that are in accordance with their respective fields of expertise, thus requiring coordination between units. With fragmentation in the

bureaucratic structure, policy implementation can be more effective because tasks are carried out by organizations that have competence and suitability in their fields.

Based on the interview results, the division of tasks and responsibilities or fragmentation shows that many parties are involved in the implementation of the BOP funding policy between the Education Office, Education Sub-Office and Education Unit.

Based on the explanation above, the fragmentation sub-aspect is not an obstacle in implementing the policy. This is due to the clear division of tasks and strict separation. Therefore, in order to implement the policy with a clear division of tasks and responsibilities, human resources must be able to support the policy.

4). Resources

Resources are a crucial factor in implementing public policies, including human resources, budget, and implementation of facilities and infrastructure. The success of policy implementation is highly dependent on the availability of adequate human resources in terms of quality and quantity. The quality of human resources includes skills, dedication, professionalism, and competence in their fields, while quantity relates to the number of personnel sufficient to reach all target groups. Without competent human resources, the policy implementation process tends to be slow and ineffective.

The availability of resources greatly influences the implementation of the BOP funding policy in educational units. The resources in question include the availability of staff or employees in sufficient numbers and with adequate competence to implement the policy at the Education Office level as the policy maker, the Education Sub-Office level as the policy supervisor and the Education Unit as the policy implementer. In addition, adequate budget support is also very important so that the policy can be implemented effectively. No less important is the availability of supporting facilities, such as facilities and infrastructure, so that the policy implementation process can run smoothly and optimally.

a). Human Resources

The implementation of the BOP funding policy is highly dependent on the existence of competent, skilled human resources with adequate insight. If the individual implementing the policy does not have sufficient understanding or lacks technical skills, this can be an obstacle in the policy implementation process. Therefore, both the quality and quantity of human resources are crucial factors.

In the implementation of the provision of BOP funds, success is highly dependent on the ability of human resources at the Education Office, Education Sub-Office and Education Unit levels. Schools as recipients of BOP funds are responsible for planning, using, and accounting for funds appropriately. This requires administrative and management personnel who master the e-RKAS system, are able to prepare activity plans according to guidelines, and manage finances transparently and accountably.

To improve the quality of human resources in educational units that are considered inadequate, capacity building is carried out through training, technical assistance, and efficient organizational structure arrangements as strategic steps that must be taken so that the objectives of the BOP policy can be achieved optimally.

In addition to quality, the number of human resources is also an important factor, especially in educational units. Limited administrative personnel often experience heavy workloads, especially in inputting data into digital systems such

as e-RKAS. This condition can cause administrative errors that result in late disbursement or inappropriate use of funds. Inhibiting factors for the implementation of this policy include the lack of understanding of the PIC of the activity regarding the administrative responsibilities that must be fulfilled and dependence on other parties in carrying out tasks that are already their responsibility. Thus, it can be concluded that human resources are a key element in ensuring the success of the implementation of the BOP fund policy. because the quality, competence, and number of human resources involved directly affect the effectiveness of the management, use, and accountability of the funds, so that without adequate human resource support, both in terms of technical capabilities and understanding of regulations, the main objective of the BOP policy to support the smoothness and sustainability of the teaching and learning process in educational units will not be achieved optimally.

b). Budget

In addition to human resources, other resources that are also very important to consider are financial resources or budget. This is because even though human resources are available in sufficient numbers and have adequate competence, without adequate budget support, policy implementation will not run optimally. Sufficient budget is needed to finance various operational needs, such as procurement of facilities, training, and other supporting activities that support the smooth implementation of the policy. The Education Sub-Department provides a budget and BOP TEAM for the management of BOP funds in schools. In the implementation of the BOP fund provision policy in educational units, there have been delays and budget reductions and this has affected schools because activities that should have been paid for have had to be postponed.

Inhibiting factors in the implementation of the BOP fund provision policy can be budget limitations due to efficiency, delays in the disbursement of BOP funds, schools not using BOP funds in accordance with SOP or Juknis and lack of human resources in schools to manage finances including BOP funds. Therefore, the availability of an adequate budget is a determining factor in the success of policy implementation, because without proper and sufficient funding, all efforts made by human resources can be hampered and policy objectives are difficult to achieve effectively and efficiently.

c). Facilities and infrastructure

Facilities and infrastructure factors have a significant influence on the smoothness and ease of implementing a policy in an organization. When the available facilities are inadequate or incomplete, the policy implementation process tends to experience obstacles and run slowly, so that the desired goals are difficult to achieve optimally. On the other hand, if the necessary facilities and infrastructure are sufficiently available and fully supported by all related parties, the policy implementation process can take place more widely, quickly, and effectively. Schools input RKAS into the system, then every quarter BOP funds will be given to schools according to the budget inputted into the e-RKAS system but with a predetermined budget ceiling.

Based on the description above, the availability of facilities and infrastructure or facilities is not an obstacle in implementing the BOP fund provision policy, because it has been facilitated by a system designed for school budget planning and a BOP fund distribution system every quarter to schools. The

availability of adequate facilities allows policy implementers to work more optimally, increase efficiency, and accelerate the achievement of expected results in the organization.

Based on data obtained through interviews, observations, and documentation at SMKN 60 Jakarta, a number of main factors were identified that support the implementation of the Education Operational Cost (BOP) funding policy. These factors make a significant contribution to improving the quality of educational facilities and infrastructure. The explanation of these factors is as follows:

- 1). Compliance with Guidelines and Regulations

Compliance with regulations is manifested in the planning process, implementation, and reporting of the use of BOP funds. Starting from a mature planning process and in accordance with applicable provisions, the implementation of the use of funds that is carried out transparently and accountably, to the complete and timely reporting stage, all must follow the rules and procedures that have been set. This compliance is also related to the style of communication and coordination between all parties involved in the implementation of the policy.

- 2). Human Resources Understanding of the Policy

The BOP TEAM and financial managers at SMKN 60 have a good understanding of the technical procedures and regulations governing the use of BOP funds. This understanding is strengthened through active participation in training, technical guidance and socialization organized by the DKI Jakarta Provincial Education Office or the West Jakarta Region II Education Office. Therefore, the implementation of activities using BOP funds can run on time and in accordance with applicable regulations, without experiencing significant administrative obstacles.

- 3). Supporting Information System (e-RKAS and SIAP BOP)

The school prepares the School Activity and Budget Plan (RKAS) document systematically and based on real needs, which refers to the results of internal evaluations and input from various stakeholders, such as the teacher council, school committee, and parent representatives. The preparation of the RKAS is carried out through the official digital platform provided by the DKI Jakarta provincial government, namely e-RKAS. The use of this application not only supports information transparency, but also facilitates monitoring and data synchronization between schools and the DKI Jakarta Provincial Education Office.

- 4). Provision of BOP According to School Needs

The school has managed data on the need for facilities and infrastructure in a neatly documented manner, which was obtained through annual internal evaluations. Systematic and clear documentation of these needs is very helpful in preparing appropriate and relevant priority programs in the School Activity and Budget Plan (RKAS). With accurate data, planning the use of Education Operational Cost (BOP) funds can be carried out in a more focused and efficient manner, so that the funds allocated have a real positive impact on improving the quality of facilities and infrastructure in schools.

5). Support from the DKI Jakarta Provincial Education Office.

Technical and administrative support provided by the DKI Jakarta Provincial Education Office is one of the important factors that contribute to facilitating the implementation of the Education Operational Cost (BOP) funding policy. The Education Office not only provides clear and detailed technical guidelines as the main reference in fund management, but also actively provides assistance through a team of facilitators who routinely guide and assist schools in carrying out the correct procedures.

In the implementation of the BOP funding policy, there are also inhibiting factors, including:

- Budget limitations that can be caused by budget efficiency and delays in disbursement of BOP funds which will affect school spending activities
- Lack of understanding of human resources and policy implementers in schools still do not fully understand the technical management of BOP funds, such as the use of the e-RKAS application or reporting procedures in accordance with the rules.
- System error constraints in inputting e-RKAS and SIAP BOP so that payments for school activities and spending are delayed.

b. Policy implementation strategy at SMKN 60 West Jakarta to support the policy of providing Education Operational Cost (BOP) funds

Policy can be understood as a collection of principles and ideas that function as a reference in preparing work plans, management, and operational procedures. Policy implementation is a process that involves a series of activities designed to achieve predetermined goals. This implementation process is a continuation of the policy formulation stage. At the formulation stage, policy strategies and targets are determined, while at the implementation stage various concrete steps are taken to realize these goals. the author tries to explain the efforts or strategies that can be carried out in dealing with obstacles to the implementation of internal supervisory governance policies, including:

1). School Needs-Based Planning

SMKN 60 West Jakarta implements a planning strategy that focuses on the real needs of the school by preparing a School Activity and Budget Plan (RKAS) based on the actual conditions of the education unit. This planning process involves various related parties in the school, such as the Principal, Vice Principal, treasurer, teachers, and school committee. Through school work meetings, the need for facilities and infrastructure is identified together and then prioritized in the RKAS so that the use of BOP funds can be carried out appropriately and effectively. This approach aims to ensure that the available funds are actually used to support learning activities optimally.

2). Increasing human resource capacity

SMKN 60 West Jakarta shows a strong commitment to good financial governance by actively participating in various technical guidance and training organized by the DKI Jakarta Provincial Education Office. This activity aims to ensure that all elements of the school comprehensively understand the latest regulations and technical mechanisms related to the management of Education Operational Costs (BOP). Through participation in the and training, SMKN 60 West Jakarta strives to increase the capacity of school fund management to comply

with applicable provisions and support transparency and accountability in the use of BOP funds.

3). Policy Monitoring and Evaluation

Conducting regular monitoring and data collection during the implementation of the policy to ensure that all activities run according to the plans, procedures, and schedules that have been set. Furthermore, the evaluation process is carried out, namely the process of comprehensively assessing the effectiveness, efficiency, relevance and impact of the implementation of the policy.

5. CONCLUSION

In its implementation, the BOP funding policy was analyzed using George C. Edward III's policy implementation theory approach which includes four main variables: communication, disposition (attitude), resources, and bureaucratic structure. The results of the study indicate that these four variables play an important role in supporting the success of this policy.

First, in terms of communication, coordination between the parties involved, such as the DKI Jakarta Provincial Education Office, the West Jakarta Region II Education Sub-Department, and the school went well. Information related to the policy was conveyed clearly, consistently, and on target, so that policy implementers in schools understood the rules and procedures that must be followed. Second, the disposition or attitude of the policy implementers at SMKN 60 West Jakarta was also an important factor. The implementers showed a positive, supportive attitude and had a high commitment in implementing the policy. They attended training, technical guidance, and socialization to improve understanding of BOP fund management. Third, the bureaucratic structure used in policy implementation was in accordance with applicable guidelines and operational procedures. The existence of detailed SOPs (Standard Operating Procedures) and a clear division of tasks and responsibilities among work units made the implementation of the policy run in an orderly and accountable manner. Fourth, in terms of resources, policy implementation is highly dependent on the quality and quantity of human resources, budget, and supporting facilities. Although there are several obstacles such as limited number of administrative staff and technical disruptions in the system (such as e-RKAS), SMKN 60 is still able to run the program well thanks to continuous training and a supporting information system.

This study also found that there are specific strategies implemented by SMKN 60 to overcome implementation obstacles, including planning based on real school needs, increasing human resource capacity through training, and implementing periodic monitoring and evaluation to ensure the suitability of fund use with policy objectives. However, several challenges were still found, such as delays in disbursement of BOP funds, errors in inputting digital systems, and uneven technical understanding among school policy implementers. However, overall, the BOP fund provision policy at SMKN 60 West Jakarta has been running quite effectively and has been able to have a positive impact on improving the quality of educational facilities and infrastructure.

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