School Operational Assistance Funds and Grants: Improving the Quality of Religious Education Institutions in West Kalimantan

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ABSTRACT. This study discusses the use of school operational assistance funds and grants in improving the quality of religious education institutions in West Kalimantan. The research used is qualitative research, as for the purpose of qualitative research to understand the object under study in depth and naturally. The approach used is phenomenological approach and descriptive analysis. The meaning of Phenomenology is knowledge that is visible or refers to physical phenomena. The results of this study showed that most respondents felt the use of school operational assistance funds (BOS) and grants. It seems that the government's policy has been going well and transparently. The use of BOS Funds and Grants comes from the Government in the form of land expansion and receives direct assistance from school operational assistance. This also takes place with the quality assurance of Religious Education Institutions. Related to Quality Assurance, Religious Education Institutions at least began to get their welfare such as Benefits, Incentives, Decent Honors and the existence of Transportation money.

Keywords: Quality Improvement, Religious Education Institutions, West Kalimantan.

INTRODUCTION

In the success of quality education, in this case the purpose of education is the formulation of behavior that is usually formulated in the categories of knowledge, intelligence, attitudes, skills that are expected to have, therefore the target of education after completing the educational program. Policy is a tool or instrument to regulate the population from top to bottom, by providing rewards and sanctions (Afiattresna Octavia, 2019; Bayu, 2020; Rizqina & Suratman, 2020; Rosyidi & Rosikh, 2022). Although there are still policies that are still implementing the BOS program, there are some practices that are not in accordance with the provisions in the 2009 School Operational Assistance Implementation Guidelines. In addition, administratively, the management of BOS in schools has not been transparent and the attitude is less positive than school administrators (Noor & Monita, 2022). Meanwhile, to realize affordable and quality educational services for all levels of society in order to support the Education program, school operational assistance (BOS) funds are needed (Ulfah & Thoharudin, 2020).

The School Operational Assistance Program must be managed, in its implementation, the distribution and management of BOS funds (Shaturaev, 2021b) In this case, it will have an impact on the implications in the Quality of Education (Ardiansyah & Erihadiana, 2022) Regarding quality, it is appropriate for us to pay attention to the quality in the distribution of BOS funds and

grants that aim to improve the quality of education in Religious Education Institutions. Efforts in improving the quality of Religious Education Institutions are not at once, but also based on improving the quality in each component of education. The focus of management of improving the quality of education lies in the process or system of achieving the goals of the school organization itself (Adnan, 2022; Fahmi, 2022).

The use of school operational assistance funds (BOS) is entirely the responsibility of the institution whose activities include recording the receipt and expenditure of money as well as financial reporting, thereby facilitating the process of monitoring the use of funds. As a form of accountability in the implementation of the school operational assistance program, each program manager at each level (Central, Provincial, Regency/City, School) is required to report the results of its activities to related parties. In general, matters reported by program implementers are those related to statistics of beneficiaries, distribution, absorption, utilization of funds, financial accountability as well as the results of monitoring evaluations and complaints of problems (Fitri, 2014).

The BOS Fund policy does not mean the cessation of education problems, new problems arise related to the ineffectiveness of BOS fund management, the government's own goals are good, but sometimes the existing system backfires and presents new problems, besides that the personality and culture of Indonesian people also influence the misappropriation and ineffectiveness of BOS fund management. Therefore, it requires the cooperation of all elements in realizing the effectiveness of BOS fund management. To find out the extent of the implementation of BOS fund management, an analysis is needed that will help in producing and presenting clear information so that it is able to provide a basis for policies in making decisions and can be a benchmark in determining the success rate of management of a program (Sinarwati, 2021).

Ideally, financing management that prioritizes the principles of fairness, efficiency, transparency, accountability and effectiveness will be able to provide benefits for the development of educational institutions. However, this needs to be proven in practice or implementation in management in schools or madrasahs (Ismail & Sumaila, 2020). In this study, researchers analyzed the management of School Operational Assistance (BOS) funds in religious education institutions in West Kalimantan

METHOD

The research used is qualitative research, as for the purpose of qualitative research to understand the object under study in depth and is natural (Gunawan, 2015). The approaches used are phenomenological and descriptive. The meaning of phenology is knowledge that is visible or refers to physical phenomena (Sloan & Bowe, 2014). Descriptive analysis is an analysis that uses narrative in explaining the intentions, content and results of research. The steps of this research are Data Reduction, Data Analysis and Conclusions. This research was conducted at a West Kalimantan religious education institution. A culturally diverse and multicultural area in religious educational institutions (Kurniawan & Suratman, 2018, 2019; Mahrus et al., 2020; Suratman & Kurniawan, 2019, 2020; A, 2022; Yapandi, 2018a, 2018c).

RESULT AND DISCUSSION

Result

In the education system, students are input components that must be managed effectively and efficiently in order to become quality outputs. As an educational input, students are actually subjects who must carry out the learning process. The term "student" is also frequently used to refer to a "learner," who essentially requires the assistance of an adult in order to grow and develop to his full potential. According to the national education system law, students are members of society who seek to develop their potential. Through the learning process available

in certain pathways, levels, and types of education (Ma`arif, 2016). In general, people expect Islamic educational institutions to produce students who have Islamic character so that they can practice it in everyday life. Through Islamic educational institutions, it is hoped that they will be able to overcome social problems in society. The indicators that support the role of religious education institutions in overcoming social problems in society are as follows: Educational institutions play at least one role between one element and another. The progress of the country is determined by the process of each element of education and how the integration of the three (Hidayati, 2016). In this case, religious education institutions are definitely part of the Tri Education Center, which should be part of and play an important role in maintaining social harmony in society.

In addition, community-based education is an education system in which people make most decisions regarding education, ranging from input, process, and output issues to education financing. The concept of community-based education seems urgent to implement for the sake of democratizing education. Community-based education is a political struggle for social transformation. Thus, community-based education is part of a critical pedagogical agenda that seeks to free education from the shackles of political power. When education has been liberated from the domination and hegemony of such power, it means that the democratization of education has been actualized. Religious education institutions should be community-based because those who have an interest are the community members, namely those producing quality human resources.

Paulo Freire demonstrated that schools are the most powerful and efficient social control tool for efforts to maintain qua status. In an authoritarian country that adheres to totalitarianism, the government will restrict individual freedom by issuing a uniform education policy for all students (Freire, 2000). In this case, unlike Democratic Education, Democracy in the field of education is required in order to produce human beings with democratic characteristics.The presence of religious education institutions has a very deep role in society. This is evidenced by the results of a survey conducted by the Board of Education for the Religious Education Commission, which revealed that at least the presence of religious education institutions plays a very deep role in their existence in the midst of society. The community also feels the presence of religious education institutions and believes they are important for the next generation.

Discussion

Government Policy Indicators

In response to this, at least there are indicators that can be used as a reference related to government policies in distributing school operational assistance funds (BOS) and grants intended to improve the quality of religious education in West Kalimantan, namely:

Theological Foundations

In the Theological aspect, in this case, it honestly refers to one of the verses of the Quran which discusses the presence of leadership and being able to carry out the mandate, which is found in Qs Al-Baqarah verse 30 and Qs An-Nisa verse 58 which means: "And (remember) when your Lord said to the angels, "I will make a caliph on earth." They said, "Are you going to make the one who corrupts and sheds blood there, while we pray to praise You and purify Your name?" He said, "Truly, I know what you do not know". (Surah al-Baqarah verse 30). "Truly, God commands you to deliver the commission to those who are entitled to receive it, and when you establish the law among men you should establish it justly. Truly, God is the best to teach you. Truly, Allah is All-Hearing, All-Seeing". (Surah An-Nisa verse 58).

In this case Sayyid Muhammad Husayn Thabathaba'i tried to express in his Tafsir regarding Qs Al-Baqarah verse 30 The verses explain to us why man was sent into this world, what is the significance of his appointment as the caliph of Allah on this earth, what are the characteristics

and privileges of this caliph. Unlike other Qur'anic stories, it is only told in one place, namely in these verses. Qur'an: And when your Lord said: what does "speech" or "utterance" mean when associated with Allah, angels and demons. Qur'an: they say: "Are you going to place in it as you will make mischief in it. and praise thy holiness?": The angels heard the announcement, "I will make the earth a caliph", and soon came to the conclusion that the caliph would make mischief on earth and shed blood. Apparently they understood the ultimate behavior of the word caliph from the words, "on earth".

A designated caliph on earth will surely be created from material components; he will surely be endowed with two basic qualities of desire and anger; the earth is a place of relentless struggle and constant confrontation; Its resources are limited, its opportunities are limited but the wishes of the proposed caliph will be unlimited, unlimited. The condition of the earth and worldly things is almost inconclusive. His creatures experienced constant decline and destruction; his good always turns bad; it is a place where an individual cannot live without a group that shares the same characteristics and traits. With all this in mind, the angels immediately understood that what God wanted to create was not only individuals, but also species. Members of that species must live together, cooperate with each other; That is, they must build society, social order. Through it like this, they will inevitably cause damage and shed blood (Herlambang, 2018; A, 2022).

In this case, as social beings must live in cooperation, work with each other and humans must build a civilization of society in which it tries to establish a social order. Furthermore, it is related to Qs An-Nisa verse 8 which in God tells man to carry out the mandate. Quraish Shihab reveals : Allah swt. delivering His commandments and prohibitions not all at once, nor does it stand alone. So that human reason is not filled with various information and commands at the same time, then each command is associated with something that is plunged into the depths of the heart. When it has been steady and accommodated in the mind and heart, there comes again new commandments and prohibitions in the manner as above, and this in turn is also drawn into the heart and mind. So from moment to moment, so that when it comes to working on orders or staying away from prohibitions, it appears along with what has been pre-ingrained in the depths of the heart. so that His commandments and prohibitions are almost always associated with reasons that satisfy reason and touch the soul of man (Shihab, 2022).

In general, by conveying His commandments and prohibitions, then Quraish Shihab continued in his Tafsir :

Verily the Most Great God, who is obliged to be in His being and bears all the praiseworthy qualities of all despicable qualities, commands you to fulfill the mandates perfectly and on time, to the owner, that is, who is entitled to receive them, both God's mandate to you and the mandate of man, however much it is given to you, and God also commands you if you establish the law among men, whether at odds with other human beings or without dispute, then so that you must make judgments fairly according to what Allah swt. teaches, impartially except for the truth and neither impose sanctions except on the violators, not persecuting even your opponents and neither taking sides with your friends. Indeed, God, by commanding to fulfill the mandate and establish the law justly, has given you the best possible teaching. Therefore, go all out to carry it out, and know that He who commands these two things to watch over you, and indeed God from time immemorial to the present is all-hearing what you speak, both with others and with your own little heart, again All-seeing your attitude and behavior (Shihab, 2022).

As a caliph on this earth, it is important for him to convey the mandate to the person who receives it. In this context, we are talking about the distribution of school operational assistance (BOS) and grants is very crucial to discuss because it is related to the mandate that has been conveyed by the 1945 Constitution and the Law.

1945 Constitution 31 and the National Education System Act

Education for all in Indonesia is an effort to realize the mandate of the founders of the country contained in the preamble to the 1945 Constitution paragraph IV which was then followed up with Article 31 of the 1945 Constitution and Law number 20 of 2003 concerning the national education system.(Adiwijaya, 2022) In the content of the Act which states, that "Every citizen shall be entitled to instruction."(Kurniawati & Setiyono, 2022). This is the most basic mandate of the Law related to Education (Shaturaev, 2021a).

This is strengthened by the existence of Law No. 20 of 2003 Article 5 paragraphs 1 and 2 and 5 states that every citizen has the same right to obtain a quality education. Citizens who have physical, emotional, mental, intellectual, and/or social disabilities are entitled to special education (Herawati, 2016). Every citizen deserves the opportunity to improve lifelong education (Hanemann, 2015). This is proof that the mandate of the Constitution and the Law is important for Religious Education Institutions in conveying the distribution of school operational assistance funds (BOS) and Grants to realize Education for All.

Financing Standards

Regarding Financing Standards in accordance with Government Regulation No. 19 of 2005 concerning Financing Standards that the standards governing the components and the amount of operating costs of educational units are valid for one year (Ulum, 2020). In this case, Religious Education Institutions continue to follow the standards that must be used in determining the Financing of Educational Institutions. Under education financing management, it is hoped that madrasahs will be able to maintain and implement financing management effectively, efficiently, and transparently so that what has been planned in accordance with the objectives of the madrasah can be achieved (Nafisah et al., 2017).

Service Quality Improvement

The main purpose of providing education is for the community to get quality education, then government facilities as a form of government obligations, are to create mechanisms and systems so that the establishment of educational units can meet the requirements and be responsible for the services provided so as to provide quality education that meets community expectations. Therefore, since its establishment, development and throughout the existence of the education unit should get an assessment and evaluation in order to meet the expected standards, namely in accordance with Government Regulation (PP) No. 19 of 2005 concerning National Education Standards (Hutagalung & Suratman, 2019; Rukiyah, 2016; Yapandi, 2018c).

Government Regulation No. 19 of 2005 concerning National Education Standards also regulates related to standards intended to achieve improvement in the quality of service of National Educational Institutions and until now the regulation is still used today (Wijoyo, 2020; Yapandi, 2018b). Moreover, the conclusion of research conducted by S. Suryana (Suryana, 2020) shows that the development of national education in Indonesia in the future is still faced with various kinds of problems, which include, among others, (a) equity and expansion of access; (b) improved quality, relevance, and competitiveness; (c) structuring governance, accountability, and public image; and (d) increased financing. In an effort to improve the performance of national education, a comprehensive reform is also needed, which has begun with a policy of decentralization and autonomy of education as part of the political reform of government. This political reform of government was marked by a radical change in governance from a centralistic system to a decentralized system by granting broad autonomy to the regions regulated by Law Number 22 of 1999, which was thenreorganized by Law Number 32 of 2004 concerning Regional Government.

Survey Results of Religious Education Institutions in West Kalimantan

The results of a survey that has been conducted by the West Kalimantan Board of Education, especially in the field of the Religious Education Commission are as follows:
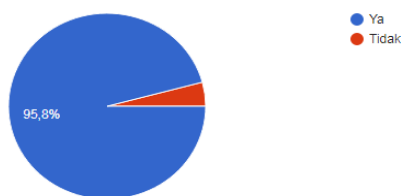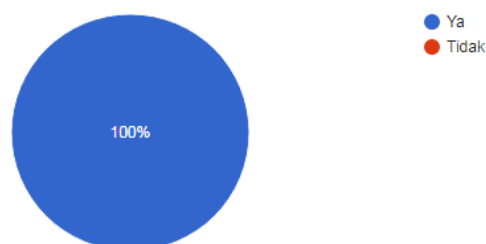

Picture. 1

Diagram of the Survey About having the support of the Government in organizing Religious Education Institutions within the last three years

Source : West Kalimantan Board of Education Form 2021

From the survey results, at least most of the respondents received assistance from the Government in the last three years around 95.8%. The remaining 4.2% felt that they had not received assistance from the Government in the last three years. The form of assistance is as follows: 1) The government takes part in supporting financial religious institutions (such as central BOS and regional BOS, as well as PIP) for religious education institutions) 2) Land expansion, barau madrasah yard, the existence of BOS although it is not optimal because there are budget cuts as a result of the Covid-19 pandemic. 3) Get support and attention from the government 4) Obtaining BOS funding and Poor Student Assistance. 5) Assistance with BOS facilities and regular budget

Related to Support from the Government, there are at least a few points that can be underlined, namely about Land Expansion, the existence of Boss Funds and Poor Student Assistance. This is part of the government's policy in being able to make education in Indonesia a success.

Picture. 2

**Diagram of Survey about Community Support in Running the Program Religious Education In The Last Three Years Source : West Kalimantan Board of Education Form 2021**

There is something interesting in this survey, even assistance not only from the government but also from the community. The forms of support from the community are as follows:

a. The greatest public support is the participation of sending his sons and daughters to school even though Religious education has not been a priority
b. Providing oparational assistance for Religious Institutions

c. Mutual help with the shortcomings of Madrasah
d. Madrasah Committee monetary donations
e. Moral support in order to fulfill the means
f. Material and non-material donations

The most expressed support in the Google Form is the Madrasah Committee's Monetary Donations and Sending their children to Religious Education Institutions. And the real basic support is the moral support that is the answer from the respondent.
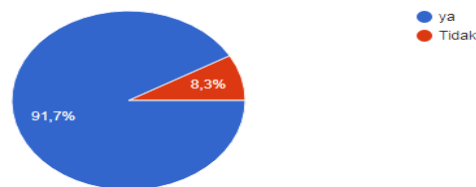
Picture. 3

Diagram of the Survey of Education Workers who are concerned about their welfare

Source : Google Form of the West Kalimantan Board of Education in 2021

From the data obtained, if there are 91.7% who answer to pay attention to their welfare while those who disagree (not noticed) there are around 8.3% while the form of welfare is as follows: 1) Functional allowance for Teacher certification and Performance Allowance. 2) Incentives. 3) Honorary Eligibility. 4) Transportation

One of the respondents who answered unnoticed was that the Welfare issue was still substandard. This also affects the quality assurance of education in religious educational institutions. The education quality assurance system is positioned as part of the overall function of education management. The education quality assurance system, as one of the functions of education management, carries out duties and responsibilities in measuring and assessing the fulfillment of quality standards, as stipulated in policies or regulations. The education quality assurance system in activities focuses on continuous quality improvement by measuring and assessing the quality of the education system, the performance of educational institutions, and the quality of study programs. The education quality assurance system can be viewed as a policy instrument for streamlining the implementation of policies to achieve accountability of something educational to the community or the public (Anwar, 2018).

CONCLUSION

Most respondents felt the use of BOS Funds and Grants and it seemed that government policies were professional and transparent. The use of BOS Funds and Grants is from the Government in the form of land expansion and receiving direct assistance from BOS. This also takes place with the quality assurance of Religious Education Institutions. Related to its Quality Assurance, Religious Education Institutions at least began to get their welfare such as Benefits, Incentives, Decent Honors and the existence of Transportation money. Although it is undeniable, there is a disappointing response because welfare is still substandard.

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