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A free education policy research in Indonesia public senior high school: The evaluation with context input process product model application

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Abstract

This research evaluates the school operational assistance fund as Indonesian educational funding through the application model. Qualitative research methods were conducted on 10 public senior high schools in Jakarta, Indonesia. Data collection was conducted through content analysis, focus group discussions and interviews. The findings of this study show that in this context, schools understand the legal basis and conduct socialization related to education funding provided by the government. In the input aspect, the school needed to prepare a decree to create an education fund management team according to the existing technical guidelines. Schools also had problems when inputting data into the system provided by the government. As for the process aspect, it was found that the timing of the distribution of school operational assistance funds was not related to the existing regulations. In addition, schools did not have internal supervisors. The implications of this research for education agencies in Indonesia are to pay attention to the suitability of the implementation of education funding with the existing guidelines. It is necessary to evaluate the implementation of the school operational assistance funds policy to improve the quality of education in Indonesia in the coming year.

Keywords: CIPP, Educational funding, Funding research, Public senior high school.

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1. Introduction

In education, financing plays an important role in determining the success of education services in schools. Therefore, the education budget is one of the steps to realize the quality of education in schools. Some countries in the world have characteristics in managing education funds according to the educational needs required about education budgets [Musah](#)

and Aawaar [1] and Maresova and Kuca [2]. Musah, et al. [3] show that increased government spending on education improves the quality of education in Africa. Thus, sufficient education budget allocations are needed. The need for free education also impacts students who cannot afford to pay for secondary education [4]. For this reason, the government must be present in providing free education as a form of equalization of education. Education equity is an effort to provide equal access to quality education for all citizens regardless of socio-economic background, religion, ethnicity or region of residence [5]. A study by Wu and KC [6] show that China is still experiencing problems with education equality because there are educational inequalities at the regional and city levels. Therefore, the government needs to be serious in formulating policies that can reduce inequality in education. The preparation of policies regarding education financing in China has been carried out through various policy changes for three decades. However, until now, there are still obstacles in the implementation of the policy [7]. According to Martin, et al. [8] countries on the African continent such as Liberia, Niger and Rwanda have also failed to ensure free upper-secondary education. Thus, policies related to free education are needed as an opportunity to reduce the dropout rate.

In Indonesia, there is a free education policy, namely school operational assistance [9]. The school operational assistance funding program has been in effect since 2005 to ease the burden on the community to finance education in the context of 9-year compulsory education [10]. Furthermore, in 2014, the government made the program policy for senior high schools and vocational high schools. The school operational assistance fund for senior high schools is a government program to support the implementation of affordable and quality universal secondary education through the direct provision of funds to public and private senior high schools to help meet non-personal operating costs of schools. Non-personnel operating costs are costs incurred to provide consumable materials and supplies, equipment, maintenance of facilities and infrastructure, power and services and other forms of components that have a maximum service life of one year or have a nominal value that cannot be capitalized to support the implementation of education services. A study by Ruff, et al. [11] explained that effective policies can maintain indicators of quality assurance and provide students with the opportunity for social mobility through free education. Therefore, the Indonesian government supports the equalization of education through the free education policy and the school operational assistance fund. However, the effectiveness of education policy does not come from just one perspective but requires evaluation through accurate research. Policy evaluations are generally conducted by academics to analyse the advantages and disadvantages of the policy. Some previous studies have also evaluated education policies and programmes conducted by the government through various evaluation models [12, 13].

Some academics consider that the school operational assistance fund program policy has advantages and disadvantages in the implementation process [14-17]. The advantages of this school operational assistance fund program can accommodate all levels of society to achieve 12 years of education [16]. The disadvantage of the programme is that the aid distribution process is still experiencing delays [14]. Research by Irawan, et al. [18] found that there were problems in reporting the management of the education assistance fund by schools. Thus, in-depth studies and analyses are needed to minimize the problem. Minimizing the problem of school aid fund management is done as an effort to improve the quality of school services because the free education policy has a positive and significant impact on student participation in schools [19, 20]. In Uganda, principals and teachers do not receive in-service training in financial resource management [21]. Therefore, the need for program evaluation is important to identify problems and solutions to improve the quality of education. Therefore, this study aims to evaluate the free education policy using the CIPP model.

1.1. Research Question

1. How is the free education management policy implemented in accordance with the right goals and targets?
2. How is the implementation of school operational assistance fund management through the CIPP model?

2. Literature Review

The quality of education is a description of the overall characteristics of the field that shows the ability to satisfy the needs required [22]. The quality of education can be seen in terms of its relevance to the needs of society whether or not graduates can continue to the next level and even get a good job and a person's ability to overcome life's problems [23]. The quality of education can be seen from the benefits of education for individuals, communities, nations or countries. Therefore, the quality of education includes the input, process and output of education [24]. Educational output is not only limited to the number of students who graduate but also the number of academic achievements because education policy also has an influence on school productivity such as maximizing academic potential through achievements in the academic field. In Indonesia, there is a competition known as the National Science Olympiad [25]. The National Science Olympiad is part of equalizing student achievement to improve the quality of education. According to Grevtseva, et al. [26] the Science Olympiad is a means to increase the creativity, mobility and intellectual abilities of students. Science Olympiad is a tiered competition that starts at the district or city level. The National Science Olympiad participants who meet the test score requirements can be taken to the provincial level. Several students are selected who will take part in the selection or competition at the national level through provincial level selection. The National Science Olympiad participants consist of public and private schools.

Jakarta is one of the capital cities known for its easy access to information and technology [27]. Therefore, in terms of education and the management of school operational assistance funds, the implementation is considered good. According to the Ministry of Education in Jakarta, there are 117 public high schools and 385 private high schools. Unfortunately, the Jakarta education office shows that there is more private high schools following the National Science Olympiad participants than public high schools. Meanwhile, not all private schools get school operational assistance funds. This

condition occurred in 2019 and 2022 when private high schools dominated the medals at the national science Olympiad level. This condition is a note for public senior high schools that get education funding assistance. The use of school operational assistance funds should be able to increase the output of the quality of education. One of the improvements in the quality of education is the increasing number of achievements in the National Science Olympiad. Thus, students not only get free education but also need to improve their achievements as a form of education quality. Therefore, it is necessary to evaluate the free education policy programme that has been carried out by the government for public senior high schools in Jakarta.

Frye and Hemmer [28] said that program evaluation is the process of identifying sources of variation in program outcomes from within and outside the program while determining whether these sources of variation or even the outcomes themselves are desirable or undesirable. Several previous studies have shown that program evaluation is important as a step to improve the quality of the program [29, 30]. This program evaluation research will provide clarity for the further development of the school operational assistance fund program especially in the output section. One of the program evaluation models used by academics is the Context Input Process and Product (CIPP) model. The CIPP evaluation model is one of the most widely used and proven evaluation approaches because it not only pays attention to the final results but also pays attention to the environment, objectives, plans, resources and implementation [31]. The CIPP model used by researchers is based on Stufflebeam and Coryn [32]. The CIPP model provides a comprehensive evaluation format at each stage of the evaluation as each stage of the evaluation is associated with decision-making tools related to planning and operations. The CIPP evaluation model was developed to conduct formative and summative evaluations of programs, projects, personnel, products, organizations, policies and evaluation systems. Essentially, the model provides direction for assessing context (in terms of the institution's need for improvement and enhancement), input (strategy, operational plan, resources and approval to proceed with the required intervention), process (cost and implementation of the intervention), and product (positive and negative outcomes of the effort) [32].

3. Materials and Method

3.1. Research Design

This research uses a qualitative approach with qualitative evaluation methods [33]. According to Spencer, et al. [33] one type of qualitative evaluation is a policy assessment of a particular programme. This qualitative evaluation research is conducted through a process of problem identification, implementation conditions that have been carried out and evaluation [34]. The qualitative evaluation approach is also able to explore data related to the free education policy through the management of school operational assistance funds using the CIPP model. This research method includes the technical process of data collection and analysis up to the conclusion drawing through a naturalistic paradigm. Thus, the results of the evaluation of the implementation are not the final product but rather a repertoire of knowledge to obtain an overview of strategies to improve the effectiveness of the free education policy by school operational assistance funds. The subjects of this study were 10 public high school principals. The data sources in this study were public high schools in Jakarta, totaling 117 schools. From 117 schools, a sample of 10 schools was taken. The sampled schools are public high schools with the highest and lowest number of OSN participants from 2018 to 2022. The data sources were the parties involved were 10 school principals, 5 administrative heads, 7 vice principals, 1 committee, 2 operators, 2 finance and 2 teachers.

Table 1.
Participants.

No.	Located	School name	Participants
1	Central Jakarta	SMAN 1	School principals
		SMAN 68	School principals, vice principals and teachers.
2	North Jakarta	SMAN 13	School principals, vice principals and administrative heads.
		SMAN 45	School principals and finance
3	East Jakarta	SMAN Unggulan MH Thamrin	School principals, administrative heads and finance.
		SMAN 12	School principals, vice principals and operators.
4	South Jakarta	SMAN 8	School principals, vice principals and operators.
		SMAN 6	School principals, vice principals, administrative heads and teachers.
5	West Jakarta	SMAN 2	School principals, vice principals, administrative head and committee.
		SMAN 112	School principals, vice principals and administrative heads.

Table 1 shows that most of the participants have two years of working experience as a principal. In keeping with the research code of ethics, the names of the participants were disguised and coded as follows: school principals (KS1 - KS10), 5 administrative heads (KTU1 - KTU5), 7 vice principals (WKS1 - WKS7), 1 committee (K), 2 operators (O1 - O2), 2 finance (B1 - B2) and 2 teachers (G1 - G2).

3.2. Data Collected

3.2.1. Interview

An interview is a data collection technique conducted by the researcher as an evaluator through direct dialogue with the source of information. In conducting the interviews, the evaluator was present at the ten school locations to obtain information directly from them. The tools used by the evaluators in conducting the interviews were recording devices, interview guidelines and prepared notebooks. These interview guidelines were in line with the instrument grids that had been prepared by the author. Interviews were conducted by interacting and adapting directly with the informants being interviewed. Therefore, the researcher conducted interviews directly at the informant's place of duty. Researchers can analyse and interpret each informant's response. The interview process took place by asking questions related to the context, input, process and product aspects of the implementation of the school operational assistance fund programme. The interview process was conducted by researchers for 90 minutes with each participant. This interview activity took place from January 2023 to May 2024. Interviews were conducted based on guidelines that had been prepared by the researcher (see [Appendix A](#)).

3.2.2. Focus Group Discussions (FGD)

Focus Group Discussion (FGD) was used to complement and support the interview results. The FGDs aimed to identify issues related to socialization, the use and supervision of the school operational assistance fund programme, and National Science Olympiad achievements. The FGD was conducted for 120 minutes by dividing the participants into two FGD sessions.

3.2.3. Observation

This observation activity is mostly carried out in process evaluation because valid data and information are needed about the state of the object that has been done or is being done. The results of observations are factual, careful, and detailed descriptions of the circumstances that occur at the location where the activity is carried out. This observation was carried out by looking directly at the implementation of the school operational assistance fund programme. The researcher used an observation checklist on the process of implementing the programme. The observation checklist was based on the CIPP model.

3.3. Data Analysis

The data analysis technique used by researchers uses the steps of [Miles and Huberman \[35\]](#). Thus, raw data from interviews, observations, documentation, and questionnaires are presented and then adjusted to the standard evaluation criteria that will be used as the basis for making judgements. Data sources were obtained in each unit of analysis, namely context, input, process and product using the triangulation method. Operationally, the steps that can be taken in analysing data are as follows: 1) Display or presentation of data. 2) Triangulation of similar data. 3) Data interpretation of evaluation results and findings. 4) Discussion of evaluation results and findings that refer to the evaluation criteria for the implementation of the school operational assistance fund programme and 5) writing limitations, conclusions, and recommendations of the research results. In data triangulation, researchers used expert triangulation outside the researcher. Triangulation is a process of combining various methods used to study interrelated phenomena from different perspectives [\[36\]](#).

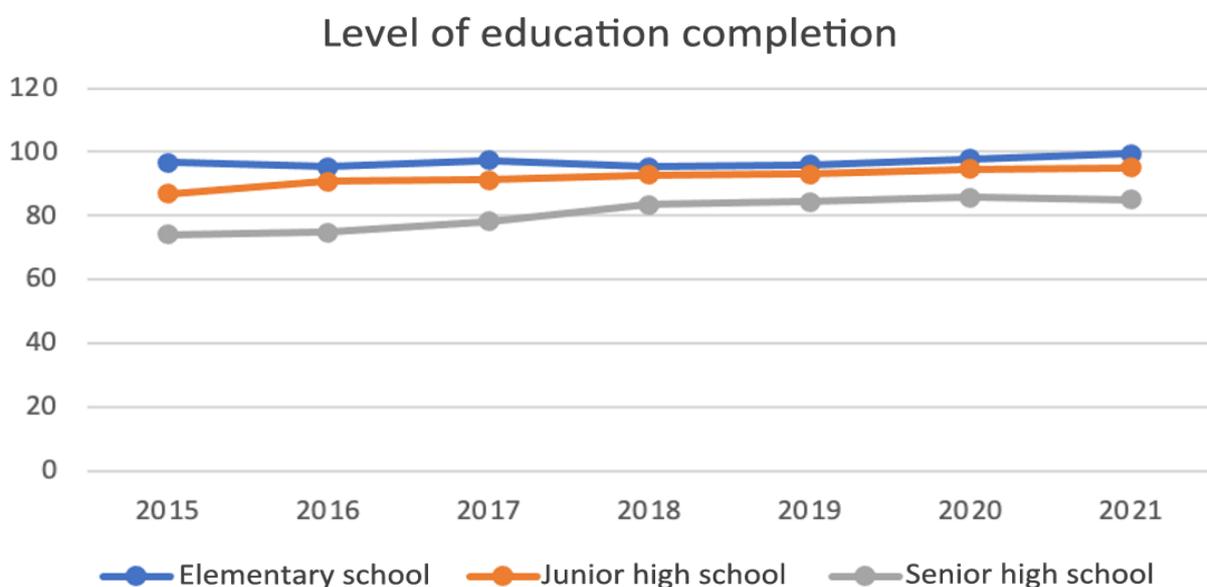


Figure 1.
Percentage of education completion rate in DKI Jakarta.

Expert triangulation is carried out by exploring data through data review by experts. This process was conducted to determine the accuracy and relevance of the information to this research. Therefore, this expert triangulation process was supported by 1) the Head of the Elementary School Division who previously served as the Head of the Institutional and Learning Resources Section of the Jakarta Education Office's for junior and senior high school divisions. 2) The school operational assistance team at the Jakarta Education Office. Questions were asked from experts to strengthen the evaluation findings.

4. Results and Discussion

4.1. Goals and Targets of Free Education Management Policy

The school operational assistance funds provided by the government to support educational activities have programme objectives in their management. [Figure 1](#) is the result of documents provided by the Jakarta Education Office related to the completion of students' education at the elementary school, junior high school and senior high school levels. [Figure 1](#) shows that the level of ability of students to complete education at the elementary education level is very high because the average from 2015 to 2021 has reached more than 90%. Similarly, the level of education completion at the senior high school level in Jakarta has increased from 2015 to 2021. The school operational assistance fund has a role in completing education at the elementary and senior high school levels. School operational assistance has another goal, namely improving the quality of learning apart from aiming for equal access to education. Through the quality of learning, it will impact learner achievement. Government and donor funds can improve the availability of infrastructure and teaching and learning equipment which impacts students' academic achievement [37]. In other words, the free education policy implemented by the government through the school operational assistance fund programme can improve students' educational completion.

"This school operational assistance fund is used to assist the operational costs of implementing education so that the costs that before the school operational assistance fund were paid by the community can be accommodated from the school operational assistance fund, so that the community does not need to pay for their children's activities at school. Not only the poor but well-off community is also helped by the existence of the school operational assistance fund, because the school operational assistance fund is calculated based on the number of students as a whole not based on the number of students who cannot afford it." (KS 7, interview result October 10, 2023).

This condition shows that the existence of school operational assistance funds provides hope for students who do not have the financial means to be able to experience education. In other words, school operational assistance funds become an alternative cost that can help the operational implementation of education. The school operational assistance fund programme can indirectly help ease the burden on poor communities because the school operational assistance S funds are intended to assist school operational costs not to assist students' costs. Thus, these findings show that the goals of the school operational assistance funds programme can provide relief for students through schools implementing education. The objectives of the BOS fund programme are in line with Minister of Education and Culture Regulation No. 63 of 2022 on the Technical Guidelines for the Management of Operational Assistance Funds for Education Units. In addition, the regulation also indicates the requirements for schools to receive BOS funds, namely that school must have a compulsory education number (NPSN) that is recorded in the basic education data at the Ministry of Education and Culture. In addition, schools must have an account number in the name of the school and not personal. The research findings showed that all schools receiving BOS funds had fulfilled these requirements.

4.2. The Implementation of School Operational Assistance Fund Management

4.2.1. Context

The school operational assistance fund program aims to improve the quality of education through the quality of learning and provide access to education for the community. The findings of this research show that four themes are adjusted to the CIPP model. In this context, researchers evaluated the legal basis used by schools, the objectives of the school operational assistance fund program and the targets of the school operational assistance fund.

"We manage school operational assistance funds based on the technical guidelines issued by the Ministry of Education, Culture, Research and Technology No. 63 of 2022. In addition, in the implementation of the procurement of goods and services, we are guided by the Regulation of the Minister of Education, Culture, Research and Technology No. 18 of 2021." (WKS 1, interview result, September 1, 2023).

"The legal basis that we use is the technical guidelines issued by the Ministry of Education, Culture, Research and Technology No. 63 of 2022; besides that, in the process of procuring goods and services, we are guided by the Ministry of Education, Culture, Research and Technology No. 18 of 2022." (KS 5, interview result, June 10, 2023).

In general, participants had the same perspective regarding the technical guidelines for the management of school operational assistance funds. The recipients of school operational assistance funds have two models, namely the regular model and the performance model based on the research results through content analysis. In the Minister of Education, Culture, Research and Technology Regulation No. 63 of 2022 Article 1 states that the regular model is used to finance routine operational activities of education units. Meanwhile, the performance model is used to improve the quality of education through the assessment of schools that have good performance. Thus, this policy indicates that public senior high schools as education units in DKI Jakarta have the opportunity to obtain regular and performance-based operational assistance funds by the results of improving the quality of education.

Table 2.

Statement of the school principals.

No.	Code	Statement
1	KS 5	"School operational assistance funds aim to finance the operational costs of education in schools in accordance with the components of its use so that the quality of education in schools will increase through academic and non-academic achievements."
2	KS 3	"We use school operational assistance funds for curriculum activities, student affairs, and infrastructure. The steps we take are to improve the competence of teachers, improve facilities, and conduct intensive coaching for students who will participate in leveled competitions."
3	KS 7	"The school operational assistance funds are used to help with the operational costs of implementing education, so that costs that before were paid by parents can be accommodated from the school operational assistance funds. Parents did not need to pay for their children's activities at school. School operational assistance funds are calculated based on the number of students as a whole, not based on the number of economic background students."
4	KS 1	"The use of school operational assistance funds at school aims to achieve the vision and mission of our school which is to become an international standard science school that produces graduates who excel in science and technology and are globally competitive."

Table 2 illustrates that the objectives of the school operational assistance funds program are in line with the definition and performance of regular school operational assistance funds as stated in the policy through the technical guidelines. School operational assistance funds did not only focus on the cost of facilities and infrastructure but also on improving the quality of education by increasing the competence of teachers and students. This condition shows that the existence of school operational assistance funds provides hope for students who do not have the financial means to be able to experience education. In other words, school operational assistance funds become an alternative cost that can assist in the operational implementation of education. The school operational assistance funds program can indirectly help ease the burden on poor students because school operational assistance funds are intended to assist with school operational costs, not to assist personal costs of students. Interestingly, the target of this school operational assistance funds program is a requirement that public senior high schools in Jakarta must have a national school identification number. In addition, schools must have filled in the data no later than August 31 of the previous fiscal year. Schools must also have a license to organize education have an account in the name of the school, and not be an education unit managed by the ministry or a cooperative education unit. Based on this policy, not all senior high schools in Jakarta receive school operational assistance funds. Generally, it is the public senior high school that has a greater opportunity in accordance with the requirements in the school operational assistance fund policy.

"There are no students who drop out of school. If there are students who feel unable to follow the learning, we always facilitate them to transfer to other schools." (KS 8, interview result, August 31, 2023).

The results of the interview with KS 8 illustrate that the free education policy through the school operational assistance fund program provides opportunities for students to go to school. Public senior high schools in Jakarta also do not allow schools to charge administrative fees. Thus, students can attend school for free and have the opportunity to get an education with the existence of school operational assistance. Schools, as recipients of school operational assistance funds also conduct socialization with parents and the school community.

"School meetings are held twice a year. In the working meeting, the school principal conveys the amount of school operational assistance funds received and the activities that will be carried out with the budget to improve the quality of education. The activity is usually conducted in December by inviting the teachers' council, committee, parent representatives and student representatives." (KS 8, interview result, September 8, 2023).

The results of KS 8's interview showed that the school made an effort to conduct socialization so that the school community could identify the purpose and objectives of the school operational assistance funding program. The school community in questions is teachers, committees, parents of students and students. Thus, when problems occur regarding the school operational assistance funds, the school community can also simultaneously conduct an evaluation. KS 8 also added that the working meeting in June was usually an evaluation of the previous semester's activities.

"We get information about school operational assistance funds from the principal during working meetings, meetings with parents and even during briefings with teachers. The material conveyed was the amount of school operational assistance funds that would be channeled to our school and the general utilization plan." (G 5, interview results October 4, 2023).

The school operational assistance fund program was not only a policy that was made to improve the government's image-based on the findings of the context research. However, the school operational assistance funds have been implemented in accordance with the objectives and targets directed by the school operational assistance funds program. These goals and objectives were in accordance with the applicable legal basis. In addition, the school operational assistance fund program was also socialized to the school community by the school principal. This was done as a form of transparency. Thus, the amount of school operational assistance funds received by schools and the plan for their use were socialized to teachers, committees, parents of students and students.

4.2.2. Input

Researchers analyzed components such as activity plans and school budgets, management teams, the use of information technology, and financial resources with regard to the input evaluation. In other words, the use of school operational assistance funds is not only limited to conducting work meetings and socialization but also identifying various activity plans and existing resources as the basis for the management of school operational assistance funds in public senior high schools in Jakarta. The evaluation of inputs aims to explain the reasons and objectives in determining the goals as well as the strengths and weaknesses of the current program. The management of school operational assistance funds for public senior high schools in Jakarta prepared a work plan before implementing activities. This plan is known as the annual work plan. Based on the observations made by researchers, the annual work plan was made with the guidelines of the medium-term work plan, the education report card, and the analysis of the previous annual work plan.

"Planning activities and budgets is not easy. So, in this work meeting, we involve all parties including teachers, administrators, committees, parent representatives and student representatives. We ask for input on what activities will be carried out next year, the needs of each teacher or extracurricular coach, and the needs of other supporting facilities. Furthermore, the school budget and activity plan drafting team will sort out the activities that are a priority and the components are in the school budget and activity plan system." (KS 5, interview result, October 4, 2023).

"Through school work meetings, we provide input on needs, and then it is finalized again by the school operational assistance team so that the school budget and activity plan are formed. Then it is submitted back to us." (G 1, interview result, October 20, 2023).

It can be illustrated that the planning process carried out by the school is not easy based on the interview with SL 5. They also tried to sort out activities that were prioritized and adjusted to the components in the school budget and activity plan system. The principal also provides opportunities for participants who attend the annual work plan and the school budget and activity plan preparation work meetings. Thus, they jointly discuss programs that can support the quality of education. The interview results also show that the school's annual work plan is based on the previous years of annual work plan, the school budget and activity plan guided by the medium-term work plan, and the results of the education report card. The involvement of the school community is an important thing to do. Moreover, a management team is needed in the implementation of the school operational assistance fund policy. *"It is true that in managing the school operational assistance funds, the school principal is assisted by the school operational assistance team. The team consists of the school principal, treasurer, teachers, committee, and representatives of students' parents."* (KTU 1, interview result, October 20, 2023).

"In our school, a school operational assistance team was formed the school budget and activity plan team. They do the planning as well as the execution of management in that team; there is no direct involvement of parents." (KS 8, interview result, August 31, 2023).

The difference in statements shown in the interview results illustrates that the school did not understand the technical guidelines of the school operational assistance fund. This lack of understanding is shown by the mismatch between the programme policy and the implementation by schools such as the absence of financial management training for the school operational assistance fund management team. In addition, the local government through the education office only provided socialization regarding the use of the funds. Thus, schools independently endeavored to understand the management of the BOS funds. In the aspect of financial resources, BOS funds were considered insufficient to finance the eight National Education Standards by schools because the BOS funds are calculated based on the number of students not based on school needs. Thus, the amount received was still not able to fulfil the needs of the eight standards. According to Government Regulation No. 57 of 2021 on National Education Standards, the eight national education standards are indicators of the quality of education in Indonesia.

4.2.3. Process

The stages of the distribution of BOS funds for public senior high schools in DKI Jakarta were conducted through a direct transfer process from the Ministry of Finance's account to the education unit's account. This shows that the stages of the distribution of education assistance funds were in accordance with the applicable regulations. However, the distribution process was not in accordance with the time of activity implementation. This condition requires schools to have an alternative strategy for dealing with this condition. The results of the interviews showed that schools made efforts to borrow from third parties and use cooperative bailout funds to overcome the delay in the disbursement of BOS funds. This finding illustrates that schools as education units still tried to find alternatives when the disbursement of BOS funds was not on time. One of the activities in managing school operational assistance funds is supervision. Supervision has a function to ensure that the management of education assistance funds is in accordance with the principles of school needs.

"We did not specifically create a monitoring team or internal supervisor. However, we have the Head of the Administration Sub-division who has the main task of administration and finance. So, after every activity or procurement, the reporting is checked and verified by the head of the Administration Subdivision. Based on the main tasks and functions of the Head of Sub-Division of Administration, it can play a role as an internal school supervisor." (KS 1, interview result, November 7, 2023).

KS 1 stated that there was no establishment of a monitoring team or internal school supervisor. Therefore, the verification process of the management of school operational assistance funds was verified by the sub-division head because KS 1 considered that the sub-division head of the administration could have a dual role as the school's internal supervisor. Meanwhile, external supervisors were conducted by the Audit Board, the Ministry of Finance Team and the education office tribe.

4.2.4. Product

The product evaluation of the school operational assistance funds program was based on academic achievement in public senior high schools. The findings of this study indicate that school operational assistance funds can also be used to support the improvement of academic achievement in the national science Olympiad organized by the National Achievement Center of the Indonesian Ministry of Education. Based on the results of the FGDs conducted by researchers to improve achievements in the National Science Olympiad, schools prepare their students through special learning that is conducted outside of class hours. The school cooperates with third parties to train students who are prepared to participate in the national science Olympiad starting from the city level to the provincial level. This collaboration with third parties uses school operational assistance funds. In addition, there are schools that have prepared a budget for National Science Olympiad training but it is not used because the students do not qualify. However, KS 8 has alternative ways to improve student achievement. One of them is to conduct coaching first and then proceed to the selection. Thus, school operational assistance funds are used without having to wait for students to pass the selection. Students are also given the opportunity to switch Olympic fields. The FGD results also show that the school led by KS 8 has a division of achievement focus, namely the vice principal for curriculum focuses on academic achievement such as the National Science Olympiad. While the vice principal for student affairs focuses on non-academic achievements. The acquisition of medals in 2023 was 23 medals, while in 2022; public high schools in Jakarta won 13 medals indicating that in 2023 the national science Olympiad achievements of Jakarta public high school students have increased even though it is not significant.

4.3. Discussion

The government tries to be present to participate in providing rights to students so that they can have the opportunity to get a proper education. Thus, the government developed a free education policy through the school operational assistance fund program. The results of this study show that the context evaluation conducted by researchers illustrates that the school operational assistance funds provided to schools are a form of improving the quality of education. Thus, this research is in line with [Gerrard, et al. \[38\]](#) where government support for educational activities in public schools is important. The government's role in providing opportunities for students to receive education is also carried out in various countries. However, each country has its education policy. In Australia, the government provides education funds to both public and private schools. The distribution of education funds with the allocation of student education needs through the Schooling Resource Standard. In addition to the location and size of the school, there are other classifications such as students with disabilities, aboriginal and indigenous students, students with low socio-economic status and students with low English language skills [\[39\]](#). Meanwhile, in Indonesia, the amount of this assistance fund is calculated based on the construction cost index in each region as well as the student index. In other words, the number of students in a school also affects the amount of school operational assistance funds received. Therefore, the context evaluation of the goals and objectives of this school operational assistance fund program met the needs of students and schools as the target organization. The findings of this research are said to meet the criteria because they are in accordance with the existing technical guidelines. In other words, this research is in line with [Stufflebeam and Zhang \[31\]](#) that program evaluation can provide sustainability to the world of education.

In the school operational assistance fund policy, parents' involvement in developing the school work plan is something that is done by schools. [Đurišić and Bunijevac \[40\]](#) assessed that parental involvement provides an opportunity to enrich school programs. The existence of information on the needs of parents of students will enrich the knowledge of the needs of students so that the planning prepared by the school will be right on target and effective. In addition, schools as organizations also have management that leads to coordination in every work activity so that it can be completed effectively and efficiently [\[41\]](#). Thus, the BOS funds were not only distributed but also managed through the management team formed by the school principal. However, the research findings had several criteria that did not fulfill the input evaluation. Unfortunately, the findings of this study showed that in reality, the management function in managing BOS funds was limited to planning, strategizing, organizing, controlling, and leading employees. However, in the development process conveyed by [Hill and McShane \[42\]](#) this was not done by the education unit because the school operational assistance management team was only given guidelines related to the technical instructions for managing school operational assistance funds but not training. This condition shows that schools experienced obstacles when organizing where they had to determine what had to be done and how to do it. The results of this study are also in line with a study conducted by [Lucumay and Matete \[21\]](#) related to the absence of training in the management of financial resources. The technical guidelines for the use of school operational assistance funds became a way for school principals to overcome organizing problems. As a result, the school operational assistance management team attempted to conduct independent learning although there were some things that were still difficult to understand. Even so, the school has tried to perform other management functions that are in line with [Robbins \[43\]](#) because school financial management is important for the long-term survival of the school [\[44\]](#). Although the funds received by schools have not been able to fulfill all the needs that are adjusted to the National Education Standards.

In the process evaluation, the criteria that were not met by this school operational assistance funding program were the absence of internal school supervisors. The school operational assistance team formed by the school principal in addition to implementing the activities also acted as supervisors of their respective jobs in accordance with their fields. Thus, there was overlap in the implementation. In addition, the implementation team did not understand the completeness of the administration of the implementation of activities for which they were responsible. The distribution process of school operational assistance funds also experienced delays. This condition was in line with research conducted by [Sundari, et al. \[14\]](#). Thus, the school experiences constraints on school activities. However, the school has various efforts to accommodate

these problems. This research is not in line with the study conducted by Irawan, et al. [18] that there were problems in reporting the results of the use of school operational assistance funds. In contrast, the results of this study show that public senior high schools in Jakarta conducted reporting in accordance with the technical guidelines. In addition, the report on the use of school operational assistance funds was also attached to each school's website. As for the product evaluation, school operational assistance funds supported the quality of education not only to fulfill the national standard of education but also to encourage students to develop their skills through increased achievement. The national science Olympiad is not only a competition but also provides opportunities for students to develop their scientific abilities [45]. In addition, science Olympiads are able to broaden and deepen psychological and pedagogical knowledge, realize themselves in the profession, demonstrate creativity, activity, independence and mobility [26]. This research is different from Can [45] that science Olympiad is one of the main components of education in Russia. Therefore, the Russian government prepares for the science Olympiad through intensive coaching in the subjects covered by the science Olympiad as most school achievements and rankings are based on the number of students involved in the science Olympiad. In addition, teacher quality is also significantly related to instructional quality and student achievement [46]. Therefore, the school operational assistance funding program is not only limited to supporting the free education policy but also provides opportunities for students to develop their skills and improve their achievements.

5. Conclusion

This study concludes that the targets and objectives of school operational assistance provided to schools have had a positive impact. This positive impact is shown by the increase in school completion and the increasing number of national Olympiad achievements. This study concludes that the school operational assistance fund program which has been used as a policy to provide free education opportunities to students still has problems in the evaluation of inputs and processes. In other words, the school operational assistance fund program cannot be said to be effective and efficient when conducting distribution and supervision. The school principals' understanding of the legal basis of the school operational assistance fund program was only contextual. Thus, at the time of the formation of the school operational assistance management team, the name of the team in the school principal's decree varied and was different for each public senior high school in Jakarta. In addition, the education office and schools did not have training for the management of school operational assistance funds. The school principal and the school operational assistance fund management team only attended the socialization organized by the education office. This study has limitations in the research method where future research can conduct an evaluation using mixed methods. The schools studied were also not only limited to one province but to more than several provinces. In addition, it is necessary to compare the policy implementation of the school operational assistance fund program with the education operational costs provided by the local government.

6. Implication

This study has implications for the education office to pay attention to the suitability of the implementation of school operational assistance fund management with the technical guidelines that have been prepared. This research can also be part of the process of developing a new concept in the scientific field of policy evaluation.

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Appendix A.

Interview guidelines.

Evaluation aspects	Componence	Questions
Context	Legal basis for the BOS funding program	What are the juridical foundations of the BOS program?
	Objectives of the BOS funding program	What is the form and technique of socialization?
	Target recipients of BOS funds	What is the purpose of using BOS funds in schools?
Input	School work plan (RKS) and school work and financial plan (RKAS)	How does the education unit prepare the RKJM? Who is involved in the preparation of the RKT and RKAS? What obstacles are faced in using the application system in inputting the RKAS for BOS funds?
	BOS management team	Did the head of the education unit form the BOS Fund Management Team? Did the school principal establish the BOS Fund Management Team through a school principal decree? Is there a job description and function in the decree? Did the head of the education unit form a school internal monitoring and supervisory team?
	Information technology	How do education units input RKAS and purchase goods/services in the management of BOS funds?
	Financial resources	Can BOS funds fulfill all the needs of the eight National Education Standards?
Process	Procedures for receiving BOS funds	Is the timing of the distribution of BOS funds in accordance with the Technical Guidelines for the Management of BOS Funds? How to respond to the distribution of funds that is not on time, while school programs must be implemented on time?
	Use of BOS funds	How is the payment system for procurement of goods/services in your school? Are there any obstacles in the payment system for goods/services in your school?
	Supervision of BOS funds	Does the school have an internal supervisor? Does the internal supervisor conduct regular monitoring/supervision? Does the school internal supervisor verify the implementation of BOS funds?
	Reporting of BOS funds	Does the school make a report on the implementation of BOS fund activities? Is there a guideline or guidelines in the reporting of BOS finances? How is the transparency of BOS fund management carried out in the education unit?
Product	Academic achievement	What is the training and coaching budget for OSN? Where does the budget come from? How many students have won medals at the national and international levels?