

Evaluating the implementation of *Bantuan Operasional Sekolah* in vocational high schools of tourism in Indonesia

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Abstract: This study aims to reveal the implementation of *BOS* in Indonesia. This study used the evaluative-quantitative methods approach with the descriptive analysis. The results of the research are as follows; the context of the implementation is in category ineffective, the input of the implementation of *BOS* program was in category effective, the process of the implementation of *BOS* has been running in category ineffective, the number of respondents showing disagreement is more than agreement that means the implementation of *BOS* program was level ineffective. Fifth, there is an ineffective level of satisfaction.

Keywords: Evaluating, Implementation, *Bantuan Operasional Sekolah*, Vocational High Schools of Tourism in Indonesia.

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INTRODUCTION

The convergence of vocational high schools starts from traditional paradigm of vocational high schools to modern paradigm of vocational high schools. The changes from that paradigm are the effect of changes from technological, political and economic developments and world work needs. In fact, the changing nature of work is already perceptible in both national and multi-national industries. It follows therefore that human development, of which vocational high schools is such a vital part, must keep in step with these industrial and societal changes if people are to lead creative, productive, character, competencies and skills with peaceful satisfying lives. Vocational high schools need to support an improved condition of programs that can increase the quality of infrastructure and facilities access. It is affecting the teaching and learning process. In addition to involving, schools need program development that may not meet the needs of schools areas that are in the process of improving an infrastructure and facilities access. Vocational high schools program need to be developed that focus clearly on involving economy needs. It can be well implemented or not. That depends on implementer competencies. The Director of Technical and Vocational Education (2016) stated that the *Bantuan Operasional Sekolah* program in vocational high schools was changing because the school had the authority of budget management (Amin, 2016). The two special location funds are mostly 3 years or 4 years, there must be a difference because the industry needs change. Then we have to respond to it vocational high schools. Thirdly there has been a change of spectrum program in vocational high schools. Spectrum changing can bring many program changes. There must be a difference changing so because the industry needs a change then we have to respond it in vocational high schools. The *Bantuan Operasional Sekolah* program in vocational high schools changed to encourage the goals of central government, local government, and vocational high schools. Changing knowledge can be very powerful in informing education reform strategies and, in turn, getting results but only in the hands

(and minds, and hearts) of people who have a deep knowledge of the dynamics of how the factors in question operate to get particular results (Akkary, 2014; Fullan, 2007).

Thus, *Bantuan Operasional Sekolah* program is researchable. Mertens (2014) suggested that research is one of many different ways of knowing and understanding. It is different from other ways of knowing, such as insight, divine inspiration, and acceptance of authoritative dictates, in that it is a process of systematic inquiry that is designed to collect, analyze, interpret, and use data.

The Director of Technical and Vocational Education stated that the growing quality of vocational high schools implemented the program. The *Bantuan Operasional Sekolah* program transformed by the central government to transfer the funds to the local government and to schools account. It needs research to understand what really happened at the implementation level. Research is conducted for a variety of reasons, including to understand, describe, predict, or control an educational or psychological phenomenon or to empower individuals in particular area of knowledge (Mertens, 2014). This means that all programs that have been implemented in all vocational high schools need to be evaluated to find out information and results. In addition evaluation of the implementation looks at the steps that occurred due to the effectiveness of the changes. The results of the evaluation of education are very useful information for educational managers both at the central level and in the region. One provides accurate and detailed information for improving the quality of education. The results of the evaluation of education should be analyzed to obtain accurate information for improving the quality of learning (Alkin, 1969; Mardapi, 2012).

Vocational high schools must initiate, implement, and maintain programs to satisfy the needs of society, industry, and students. Each vocational high schools program should have an advisory committee of industry representatives working closely with the vocational program. The advisory members can provide valuable assistance in projecting labour force needs, conducting student placement analysis, and program evaluation. An alternative to the advisory board is implementing in the vocational high schools to annually conduct a detailed occupational analysis. Ensuring the program is competency based from the workplace task, to determine whether the program should be expanded, curtailed, maintained, abolished, or implemented (Sugai & Horner, 2006). Vocational high schools program should be implemented. Moreover, the impact of the program implementation should be analyzed.

The implementation of the program in vocational high schools of tourism is always researchable to be analysed if the program goals were achieved or not. The core objective of any research is to bring in a new information, knowledge or simply to develop science, technology, and human coherence (Fatihudin et al., 2017). This means that such a study should be necessary for the improvement of human life. But the knot is of all the researcher that human being feels a series of questions and starting to query in a need of an answer to each. This feeling is to know which one bringing in a new knowledge or something easing human's life (Fatihudin et al., 2017).

The idea that came to the researcher's mind was the implementation of *Bantuan Operasional Sekolah* (BOS) program into vocational high schools. The *Bantuan Operasional Sekolah* program was a fact in the field that can be observed it, read about it, see people used. It was a government operating fund, but the end pursued in here was the reality, i.e. all the surroundings of *Bantuan Operasional Sekolah* (BOS) program used; which means that facts are there but reality has to be discovered since the two do not transcribe mutually, they are different (Muhadjir, 2006, 2011). The *Bantuan Operasional Sekolah* (BOS) is a fact and as (Muhadjir, 2006) notes, any fact needs to be explored. This implies that the researcher has to be active in especially searching about BOS program in vocational high schools.

The search for the fact or all the surroundings of BOS program was not passive. The researcher had to use his senses (Muhadjir, 2006). This pushed him to do a survey from August-December 2016. The following are the conditions surrounding BOS program as observed in the researcher's survey: (1) The quality of implementation of BOS program in vocational high schools is not maximized. The level of context of BOS program in vocational high schools of tourism was not well implemented on the technical guidelines for the using financial accountability. The main challenge was the unawareness lots of the vocational high schools' human resources about the objectives of BOS program; a problem due to the lack of thoroughgoing socialization of BOS program. The dissemination of information is not maximized. Lack of socialization of regulation was implemented. Lack of training about the Medium-Term Business Plan (RKJM), the School Budget Activity Plan (RKAS) and the Budget Plan

(RAB) was not revised. (2) Numerous problems appeared such as lack of good management which affects the input of BOS program in vocational high schools of tourism. Lack of decree established by the school principal, vice school principal, teacher, school committee, *dapodikdasmen* operator. Lack of decree established from school principal to Management Team, the formation of the Management Team to the school committee insufficient. (3) Delay in the transferring funds which affected to the process of BOS program in vocational high schools of tourism. Delay on the charging data collection affected to the students. Lack of the completeness and accuracy of the upload data into the *dapodikdasmen* application. Delay update and backup data input were existing. The bank account procedural was not on time. Dominating of delay time received funds distribution. Lack of transparency exists received amount 1.400.000 rupiah not according to with a number of students, the procurement of goods/ services without auction, cashless of goods/ services, inventory procedures (BOS-07, BOS-08, BOS-09). Inadequate of the booking letter signed by the school principal. Low quality of monitoring and unconformity inspection RKAS were existing. Inadequate of transactions registered in the BKU. Existing less of General Ledger (BOS-K3), less of Cash Ledger (BOS-K4), less of Bank Ledger (BOS-K5), lack of Tax Ledger (BOS-K6), wanting of BOS-K7, BOS-K7a. (4) The inefficiency of implementation was still dominant which affect to the product of BOS program in vocational high schools of tourism on spending the funds to buy the books. Inadequate of the sanitation and cleanliness equipment were existing. Lack of the practical learning equipment and low quality to the laboratory equipment existed. The lack of learning evaluation showed. The inexistence of the extra-curricular activities verified. The deficiency of the intra-curricular activities existed. The low quality kept the maintenance and keep up infrastructure and facilities. Existing few new student's admissions accepted. The competency test was not maximized. The lack of *prakerin* happened in practice. The lack of support developed the referential school. The improvement of learning process missed. Low quality had the security and safety insurance. The computer equipment missed. The deficiency reported the utilization of BOS program in vocational high schools of tourism.

The afore mentioned conditions show that developing BOS program in vocational high schools in the forefront of an educational program in the future was very reasonable to support quality of vocational high schools of tourism. The BOS program was relevant to the problems and opportunities faced in vocational high schools. This programs aimed at maximizing the quality of vocational high schools.

To strengthen the existence of BOS program and its implementation, there were issued various officials texts or regulations. Below are some of the official's texts: (1) Regulation Number 16 of 2016 on education funding, stipulates that the cost of nonpersonal is the cost of materials or equipment. It stipulates on the educational consumables, and indirect costs such as power supply, water, telecommunication services, maintenance of facilities access and infrastructure, overtime, transportation, consumption, tax etc. The above information focused on the development of vocational high schools. It focused on two things: increase the average length of the school-aged population of fifteen (15) years upwards and improve the relevance of vocational high schools graduates to the world of work. To achieve vocational high schools goals that the government guarantees the widest access to the widest secondary education. It supposed to raise the average qualification of manpower in Indonesia which is currently dominated by graduates of basic education. (2) Regulation Number 16 of 2016 on BOS program, states that there is an internal and external tendency that can be an opportunity as well as a barrier to the development of vocational high schools, namely the pressure of the community. Community pressure on an ongoing program is sometimes not a result of the substance of the program, but it may also result from other factors, such as unclear context information about the program, program inputs, and implementation process. Therefore, the program of enhancing the quality of vocational high schools as part of the realization of the vision and mission of the Ministry of Education and Culture, especially the real benefits and success needs to be socialized and implemented. Therefore a comprehensive programming strategy is required. It should include good planning, consistent implementation, and appropriate evaluation to produce an effective and efficient program. (3) Regulation Number 16 of 2016, states that the distribution of BOS program in vocational high schools through the mechanism of transfers to provinces and local government.

The implementation of the educational program and the achievement of certain competency standards have greatly impacted on meeting the needs of learning facilities at schools. In addition, the low percentage of the total budget of the education in Indonesia, that is about 20% of the national

budget (416,6 trillion) leads to a tendency delivery of education which is slow and which differs greatly from the quality of education in neighboring countries, such as Malaysia, Singapore, and Australia. In fact, according to a survey on international education, the educational quality of high schools in Indonesia is now lower than in Vietnam. The policy changes due to schooling obviously and directly affect the quality of education, especially the ability of schools to improve teaching and learning process (Organisation for Economic Co-Operation and Development, 2015). There are link and match between program and vocational high schools.

Generally, BOS program in vocational high schools aimed at establishing vocational high school's services affordable and quality. The term "affordable" is in the sense of the community. It eases the burden for financing education in order to complete compulsory twelve (12) years of quality. While the term "quality" is in the sense of achieving the National Education Standard (SNP). Here are some basic notions of BOS program in vocational high schools: (1) It is a government financial program to support the implementation of the 12-year Compulsory Education Program. (2) It is a government program in the form of direct funding to public and private vocational high schools to help meet the School Non-Personnel Operational Costs and another financing to support the learning process. (3) The amount of BOS program received by schools is calculated based on the number of students of each school and unit cost of assistance. In general, BOS program aims at realizing affordable and quality vocational high school's services for all levels of society. The term "affordable" means to alleviate the burden of society including in the framework of the twelve (12) years compulsory education. While the term "quality" is used to mean the achievement of National Education Standards (SNP). Particularly, *Bantuan Operasional Sekolah* program aims at: (a) Assisting non-personnel operational costs of the school; (b) Reducing dropout rates of students in vocational high schools; (c) Increasing rough participation rate (*APK*) of vocational school students; (d) Realizing the government's affirmative action for poor students with for vocational students by easing the cost of school; (e) Providing equal opportunity for poor students in vocational high schools to get affordable and quality education service; (f) Improving the quality of the learning process in vocational high schools.

METHODS

This study used the evaluation at hand is evaluating the implementation of BOS program. This evaluation research evaluates the implementation of BOS program in vocational high schools in Indonesia. The evaluation research use evaluation model. The evaluation research used (Stufflebeam, 2007) that called Context, Input, Process, and Product (CIPP) evaluation model in evaluating the implementation of BOS program in vocational high schools in Indonesia. Below is the concise end pursued in each of the CIPP evaluation stages: (1) At the Context Evaluation Stage, the researcher looks at the vision and mission of BOS program in vocational high schools of tourism. At this stage, are answered questions like: how is the effectiveness of context of BOS program in vocational high schools of tourism on the technical guidelines for the using financial accountability, the dissemination of information, socialization of regulation, the Medium-Term Business Plan (*RKJM*), the School Budget Activity Plan (*RKAS*) and the Budget Plan (*RAB*)? (2) At the Input Evaluation Stage, what is evaluated are the human resources or staff's qualification, the procedures and decree surrounding the Management Team. At this stage, are answered question like: how is the effectiveness of input of BOS program in vocational high schools of tourism on the established the school principal, vice school principal, teacher, school committee, *dapodikdasmen* operator, decree from school principal to Management Team and the formation from the Management Team to the school committee? (3) At the Process Evaluation Stage, it is identified the all the procedural events and activities as a means to detect any defective procedure design in the implementation of BOS program. Key evaluation questions that are answered at this stage are: is the program being implemented as effective? How are the effectiveness of process of BOS program in vocational high schools of tourism on the charging data collection to the students, the completeness and accuracy of the upload data into the *dapodikdasmen* application, update and backup data input, bank account procedural, time receiving funds distribution, receiving amount 1.400.000 rupiah, the procurement of goods/ services without auction, cashless of goods/ services, inventory procedures (BOS-07, BOS-08, BOS-09), the booking letter signed by the school principal, the monitoring, conformity inspection RKAS, transactions

registered in the BKU, General Ledger (BOS-K3), Cash Ledger (BOS-K4), Bank Ledger (BOS-K5), Tax Ledger (BOS-K6), BOS-K7, BOS-K7a? (4) At the Product Evaluation Stage, it seeks to answer the questions like what were results obtained? How were schools' needs covered? what should be done with the program after it has run its course? Should it be revised? how is the efficiency of product of BOS program in vocational high schools of tourism on spending the funds to buy the books, to the sanitation and cleanliness equipment, to the practical learning equipment, to the laboratory equipment, to the learning evaluation, to the extra-curricular activities, to the intra-curricular activities, to the maintenance and keep up infrastructure and facilities, to the new students admission, to the competency test, *prakerin*, to the development of referential school, to the improvement of learning process, to the security and safety insurance, to the computer equipment, to the report utilization of BOS program?

Main uses of evaluations, based on the CIPP model, are to guide and strengthen enterprise, issue accountability reports; helps disseminate effective practices; increase understanding of the involved phenomena; and, as appropriate, make decision makers, stakeholders, and consumers aware of evaluate that proved unworthy of further use.

Location of Research

This study was evaluating the implementation of BOS program in vocational high schools of tourism in Indonesia from the local government, school principals and treasurers, the location for collecting is related data of vocational high schools of tourism that have implemented BOS program 2016. Considering that BOS program was schooling program and was a two-way route involving users and implementers.

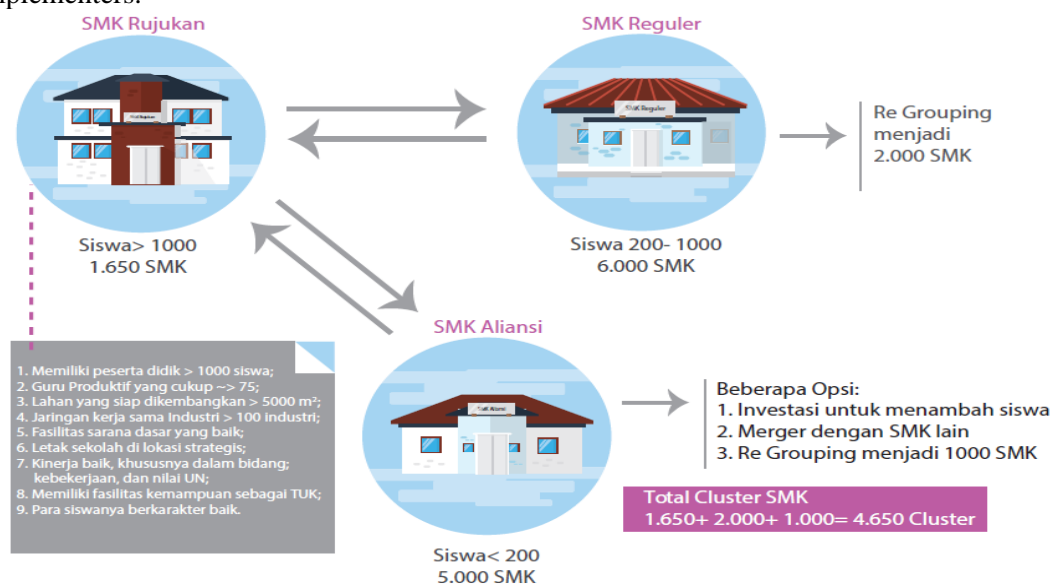


Figure 1.

Time of Research

This program evaluation research was carried out in the span of time between May 2016 to May 2017.

Data Collection Techniques and Instruments

Data collection in this study was an activity to collect data on the implementation of BOS program in vocational high schools of tourism related variables conducted on the sample and research subjects. This program evaluation research used many types of data collection instruments such as survey, observation, questionnaires. Meanwhile, the quantitative data collection is done through questionnaires.

Data Analysis Techniques

Descriptive quantitative analysis was used in this study to describe, analyze, and interpret data of the implementation of BOS program in vocational high schools of tourism. Before the data analysis

is done, the assumption of educational research that the data obtained were of normal distribution was verified. Therefore, the normality test has to be proven. The purpose of testing the requirements of this analysis is to find out whether the data collected meets the requirements for analysis or not.

The evaluation criteria used of the BOS program in vocational high schools of tourism. Assessment of quantitative data on the implementation of BOS program within context, input, process and product components and total is expressed in percent (%) ie the degree of compliance with objective standards. There are two types of scales used in measuring aspects of the scale of 3 is Low, Medium or Moderate and High, and scale 2 is not and yes. At scale 3 the maximum value is 3, the medium value is 2 and the low value is 1. While on the scale of 2 the maximum value is "Yes" ie 2 and "No" ie 1. Yes is degree of agreement and No is degree of disagreement. To determine the aspect value on a scale of 3 it used the **Formula 1**:

$$\text{Score} = (1x\sum\text{low} + 2x\sum\text{moderate} + 3x\sum\text{high}) \times 100\% / (\sum\text{low} + \sum\text{high}) \times 3) \dots\dots\dots 1)$$

Where is $\sum\text{low}$ is total of items with low score, and $\sum\text{moderate}$ is a total of items with moderate or medium score and $\sum\text{high}$ is total of items with high score. To determine the aspect value on a scale of 2 it used the **Formula 2**.

$$\text{Score} = (\sum\text{Yes}) \times 100\% / (\sum\text{No} + \sum\text{Yes}) \dots\dots\dots 2)$$

Where is, $\sum\text{No}$ is total of items with Colum "No", $\sum\text{Yes}$ is total of items with score "Yes".

There are two types of scale used in measuring the scale of three (3) aspects, namely low, moderate or medium and high; and scale two (2) is no and one (yes). On a scale of three (3) maximum values are three (3), the value currently is two (2) and a low value is one (1). While on a scale of two (2) maximum value "Yes" is two (2) and minimum value "No" is one (1).

Analysis of the results of data primary are used test data percentages of agreements for two categories of "Yes" and "No" to responses the questionnaire answered by local government staff, school principals, treasurers and teachers. The **Formula 3** used that proposed by (Grinnell Jr & Unrau, 2010; Winarni & Lutan, 2020), as follows:

$$\text{Percentages of agreements} = \frac{\text{Agreements}}{\text{Disagreements} + \text{Agreements}} \times 100 \dots\dots\dots 3)$$

RESULTS AND DISCUSSIONS

Implementation of BOS program in vocational high schools of tourism in Indonesia assessed using a scale. The formula used equal to formula three (3) aspects with the research category "low is below to 60%" (ineffective), "moderate or medium is 60% to 79%" (effective) and "high is above 80%" (very effective). Because the implementation of BOS program in vocational high schools is never become 100% then it has been brought a new issues and problems. Low is flexible to inefficiency and ineffectiveness of program that Moderate is flexible to effective or high levels are flexible to very efficiency and effectiveness of the program implementing. The analysis used illustrates some positions of analysis of the utilization of BOS program in vocational high schools of tourism in Indonesia. Discussion of research findings is very important that this section is comprehensive and well structured, making clear links back to the methodology and review.

The context of BOS program in vocational high schools of tourism on the technical guidelines for the using financial accountability: (1) Socialization of regulation, Ownership of the regulation: (67%) followed, (32%) not implemented, (37%) aware of the decree, (37%) followed the socialization, (15%) followed the socialization by *Kemendikbud*, (9%) themselves, conferences, seminar. the evaluation of the understanding of the regulation by the ministry of education showed (54%) understood the regulation (degree of agreement), (46%) did not understand the regulation (degree of disagreement). (2) The dissemination of information: 50% did not follow dissemination (degree of disagreement), (10%) followed by the school principal, (22%) followed by the treasurer, 4% followed by operator *dapodikdasmen*, 6% followed by teacher's assistant. (3) The dissemination of information: 53% followed by the DVE, 26% followed by City office, 23% followed by *Pengawas*. (4) The dissemination of information: 60% did not conduct internal socialization (degree of disagreement), 45% by the school principal, 5% by vice-principal, 3% by the treasurer, 2% by committee, 1% by the operator *dapodikdasmen*. (4) The Medium-Term Business Plan (RKJM): 44% did not have (degree of

disagreement) and 55% have own Medium-Term Business Plan (RKJM). (5) The School Budget Activity Plan (RKAS): the evaluation results showed 57% have an RKAS (degree of agreement) and 43% does not have an RKAS (degree of disagreement). Then 53% revised the RKAS (degree of agreement) and 47% has not revised the RKAS (degree of disagreement). (6) The Budget Plan (RAPBS): 60% have got (degree of agreement) and 32% did not have (degree of disagreement).

The input of BOS program in vocational high schools of tourism established by the school principal, vice school principal, teacher, school committee, *dapodikdasm* operator, the degree from the school principal to Management Team and the formation of the Management Team to the school committee: (1) Management Team of BOS: 62% of Management Team has been set based on the decision letter (SK) followed by the school principal (degree of agreement) and 38% have not been established by the decision letter (SK) by the school principal (degree of disagreement). (2) The magnitude of the BOS: 26% not accordance with the number of students (degree of disagreement) and 64% with accordance of students' number existed (degree of agreement).

The process of BOS program in vocational high schools of tourism on the charging: (1) Data collection to the students: 53% have not done socialization of database to the students (degree of disagreement) and 47% have done (degree of agreement). (2) Upload data into the *dapodikdasm* application: 89% have been uploaded the data (degree of agreement) and 11% did not upload (degree of disagreement). (3) Update and backup data input: 68% were not sure the incoming data (degree of disagreement) and 32% had confirmed the data in accordance with the real conditions in schools (degree of agreement). (4) Bank account procedural: 100% had a school bank account, 63% local government bank account, 15% public account bank and 22% private account bank. (5) Funds distribution I: (January-March) 58% did not receive (degree of disagreement) and 42% had received (degree of agreement). Funds distribution II: (March- Mei) in March 67% received (degree of agreement) and 37% did not (degree of disagreement). Funds distribution III: (Mei-July) 67% had not received (degree of disagreement) and 33 % received (degree of agreement). Funds distribution IV: (July-Sept): 79% have received (degree of agreement) and 21% have not received (degree of disagreement). (5) Provision of the Funds: 25% had received (degree of agreement) and 75% did not get (degree of disagreement). (6) The mechanism for procurement of Goods/Services: 60% had not done this mechanism (degree of disagreement) and 29% had done this (degree of agreement). (7) The registration of Inventory: 67% have done the registration (degree of agreement) and 33% have not done the registration (degree of disagreement). Then 69% did the matching letter signed by the School principal (degree of agreement) and 31% did not (degree of disagreement). (8) Provision of the Funds: 25% had received (degree of agreement) and 75% had not received (degree of disagreement). (9) The mechanism for procurement of Goods/Services: 29% had done cashless (degree of agreement) and 60% did not (degree of disagreement). (10) Registration of Inventory: 69% did it (degree of agreement) and 31% did not (degree of disagreement). (11) Monitoring: 58% were it (degree of agreement) and 42% were not (degree of disagreement). (12) General Ledger (*BKU*): 78% had already (degree of agreement) and 22% had not (degree of disagreement). (13) Cash Ledger (*BPK*): 66% had the own cash (degree of agreement) and 14% had not (degree of disagreement). (14) Bank Ledger (*BPB*): 55% has been taking (degree of agreement) and 34% has been not taking (degree of disagreement). (15) Tax Ledger (*BPP*): 79% already registered (degree of agreement) and 20% had not (degree of disagreement). (16) The Realization of using the BOS in Vocational High Schools: 62% had completed (degree of agreement) and 38% had not completed (degree of disagreement). (17) The Recapitalization of Utilization of the BOS: 58% had it (degree of agreement) and 42% had not it (degree of disagreement). (18) Cas Opname: 41 % did not (degree of disagreement) and 48% did it (degree of agreement). (19) Proof of the Expenditure: 62% had it (degree of agreement) and 27% had not (degree of disagreement). (20) Reporting: 56% made a report (degree of agreement) and 43% did not make the report (degree of disagreement). (21) Taxation: 54% did not pay (degree of disagreement) and 45% had done (degree of agreement).

The product of BOS program in vocational high schools of tourism: (1) Procurement Textbook/Textbook/Reference Books: 64% did not (degree of disagreement) and 26% used (degree of agreement). (2) Funding of Management School: 23% did not (degree of disagreement) and 77% did it (degree of agreement). (3) Procurement of consumables practical learning: 60 did it (degree of agreement) and 40% did not (degree of disagreement). (4) Procurement Practical Learning Lab Consumables: 58% implemented (degree of agreement) and 32% did not implement (degree of dis-

agreement). (4) Power and Services Subscriptions: 31% did not (degree of disagreement) and 69% did it (degree of agreement). (5) Implementation of Evaluation of Learning: 24% did it (degree of agreement) and 76% did not (degree of disagreement). (6) Fostering Student Organization/Extracurricular: 89% did the extracurricular (degree of agreement) and 11% did not (degree of agreement). (7) Maintenance of Infrastructure and Facilities Access of Schools: 34% did to maintain (degree of agreement) and 66% did not (degree of disagreement). (8) Activity Students Admission: 57% have got the new student (degree of agreement) and 43% did not make these activities (degree of disagreement). (9) Implementation of Competency Test and Certification Courses: 57% have allocated it (degree of agreement) and 43 have not allocated (degree of disagreement). (10) Industrial Employment Practices Implementation (*Prakerin*) / Job Training (*PKL*) and Internship: 62% did it (degree of agreement) and 38% did not (degree of disagreement). (11) Development of Referential of Vocational High Schools: 46% did not (degree of disagreement) and 54% did it (degree of agreement). (12) Improvement of quality of learning process: 43% did not (degree of disagreement) and 57% did it (degree of agreement). (13) Service School-Based Management of Information Communication and Technology: 55% did it (degree of agreement) and 45% did not (degree of disagreement). (14) The cost of Insurance and School Safety of Disaster Management: 60% did it (degree of agreement) and 40% did not (degree of disagreement). (15) Purchase Equipment Computer Learning: 42% did not make it (degree of disagreement) and 48% use it (degree of agreement). (16) Preparation and Reporting Costs: 42% did not (degree of disagreement) and 58% did (degree of agreement).

CONCLUSIONS

First, at the level of context was the degree of agreement lower than the degree of disagreement in BOS program evaluation that answers research questions about the dissemination and natural conditions that can be present both ineffectiveness and weakness in the implementation of BOS program. Broadly speaking, the results of an evaluation of the context of BOS program category is ineffective, which means that there is a weakness that can be utilized to support the unsuccessful of context in BOS program.

Second, the input of utilization of BOS program in vocational high schools of tourism has been effective this can be seen from the BOS program that the Management Team in vocational high school has been set by Decree (*SK*) of the head of the school of vocational education. The majority of vocational high schools have received a BOS program in accordance with the existing number. Similarly, the inputs of results in the evaluation are generally still in the level moderate.

Third, the general process was the utilization of the BOS program in vocational high schools has been running ineffective accepted by program implementer and the school, although there are still many vocational high schools who claimed process distribution of BOS program in vocational high schools of tourism experienced delays both in the liquefaction phase I, phase II, phase III and phase IV.

Fourth, the goods/services being funded by BOS program in vocational high schools of tourism, in general, are not in accordance with the designation proper i.e. 17 components utilization of BOS program because evaluation of product showed ineffective, though overall there are still many vocational high schools is not appropriate guidelines such as buying a laptop, computers, printers, and projectors for purchase exceeding the maximum number of purchases in one year. The purchase price was still higher than the price set. While the evaluation of the target product was the direct result and the impact of the program refers to the ineffectiveness of the implementation BOS program. This evaluation answer research questions related to the results of the product of implementation BOS program in vocational high schools that were implemented by the government and school's principal. It was demonstrated that the BOS program was the result of the ineffective efforts that rendered it unsuccessful.

The implementation of BOS program in vocational high schools of tourism is not the joint achievement of which to be grateful, as well it should be because there is the ineffectiveness of BOS program in vocational high schools. Based on the evaluation of BOS program in vocational high schools through CIPP, there are some suggestions that can be given. These suggestions are not only directed to the practitioners of vocational high schools, but also to decision-makers of BOS program. The implementation of BOS program in vocational high schools of tourism was dominant with ineffectiveness and inefficiency to occur in the use of resources in accordance with the development of

the global era and the needs of the community. Some things to consider in the management of BOS are a lack of human resources competent in the financial system. At the level of the context, there is a weakness that can be improved as reinforcement utilization of BOS program.

In order, the vocational high schools' system needs to improve smoothly the new technical information so the government must change BOS program using 100% internet that can be innovation of educational system. It requires support from all related parties, from national bloc grant. Although the result of the research findings suggested that there is an ineffective program, in order to enhance its quality at vocational high schools that lead to being excellent in providing low quality of vocational high schools become providing graduate outcomes.

Continuous improvement is very important for BOS program in vocational high schools to adapt with new modern technology school environment to a better direction. It can manifest in everyday scholar's life by providing insight and understanding of the importance of good school culture as self-discipline, environmental care, responsibility, hard work, for students through counseling or by making a contest in which assesses the students about the school culture. Increased cooperation between citizens of the school, and with business and government for the achievement of vocational high school's mission and vision, increased cooperation among people to vocational high schools can be done more effectively by forums that are accented available, such as regular meetings, letters, and other instructions. The innovation of BOS program to be e-BOS to help all the users of e-BOS for all Indonesian.

The e-BOS or electronic BOS is a methodology of modern transaction funds for schools. Which addresses the requirement of schools need to combine with central purchasing and bank. It can be broadly defined as the context, input, process, and buying of goods or service using an electronic medium such as the internet. The procedure and flowchart of implementation e-BOS as follow: (1) Students online registration with NIM, (2) Verification by the local government according to a local statistic (education office district/city), (3) The local government rechecks the conformity of the submitted documents, (4) Online verification of the student data by School Staff (school principal, vice principal, and treasurer), (5) The school staff (school principal, treasurer, and vice principal) forward the purchase order to the local government with vocational high schools' specific component needs, (6) The local government sends back the processed documents to the Ministry of Finance, (7) The local government sends the digital documents to the central server "*Dapodikdasmen*", (8) The Ministry of Finance and the Director of vocational high schools make all documents conform to the school specific components need with specific price according to the central purchase order document price, (9) Validation of all school documents with specific components needs price by the central government purchase order document price, (10) The central government transfers the funds to the school bank account using a specific bank card. The card cannot be used for returning fund from the ATM but only for buying specific products according to the specific component of school need with a password and a monthly product limitation, (11) The bank delivers the ATM details to the central purchasing office with finger screen, (12) The bank connects the ATM to the central purchasing office to the school specific components need and specific price according to the central purchase order. (13) The central purchasing office delivers then the specific components need for vocational high schools with the bill.

The goals of e-BOS are sharing the information, maintaining, connection, relationship and conducting BOS transactions by means of the telecommunications network. The researcher pointed out that the e-BOS includes not only buying the goods/services to the central purchasing over e-bank but also transfer various information within evaluation manually of BOS, updating BOS, changing BOS that will support vocational high schools need.

The use of the global internet (e-BOS) for the purchase of goods and services, including service and support after the getting. The internet will be an efficient mechanism for advertising and distribute product information, but our focus is on enabling complete BOS program transactions. The e-BOS, speaking broadly, electronic financial include the use of computing and communication technologies in financial BOS program, online BOS registration by students and others. It can help online assessment of BOS program, order processing, inventory management.

The e-BOS is the symbiotic integration of communications, data management, and security capabilities to allow financial application and buying with different schools to automatically exchange information related to the goods and service according to vocational high schools needs. The e-BOS is

considering purchasing online will find this a useful resource to help us identify and select appropriate components options. The e-BOS is keeping strategies for attracting and keeping online users (students and staff) are also presented. The e-BOS refers to the process of buying product or services over the internet. Online transaction and buying are becoming increasingly popular because of speed and ease of use for all. The benefits of e-BOS is: (a) purchasing supplies by creating an online account for our program with supply stores we can purchase office supplies and equipment online and save time and money by automating the purchasing process, (b) purchasing direct materials specific for vocational high schools that go into the manufacturing of the our products, (c) establishing a relationship with schools/ manufactory/bank/government and purchasing online may help reduce costs, (d) having an online e-BOS presence opens up more opportunities to extend our reach and gather new purchasing/vendors beyond our bricks and mortar offering, (e) leveraging our existing website presence if we already have e-BOS operations, we can extend to financial and schools by providing for special price, (f) increasing effectiveness of program implementation in vocational high schools. The e-BOS will reduce data entry errors change of errors are much less while using a computer for data entry with e-BOS because the local government will do data entry but not the school's staff at the same time students can do data entry online without intermediaries by using a mobile phone. The e-BOS, elimination intermediary (ineffective activities) particularly schools and manufacturer, can offer lower and more affordable goods to vocational high schools by getting product directly, eliminating the delay of distribution funds. The e-BOS will affect to all users: (a) financial services, including mobile banking when customer use their handheld devices to access their account and pay their bill as well as brokerage service (in which stock note can be displayed and trading conducted from the same handled), (b) telecommunications, in which service changes bill payment and account reviews can all be conducted from the same handled device, (c) education, in which service can teach all students to understand e-BOS, help all users to learn BOS program on mobile phone. The e-BOS is the transformation of an organization's processes to deliver additional customer value through the application of technologies, philosophies and computing paradigm of the new economy, new vocational high schools program, new education application.

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