

THE MANAGEMENT OF SCHOOL OPERATIONAL ASSISTANCE

(A Site Study at Public Elementary School of Kramat 4 Magelang)



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ABSTRACT

The objectives of this research are to describe (1) the planning of using School Operational Assistance at Public Elementary School of Kramat 4, Magelang. (2) The Budget of School Operational Assistance at Public Elementary School of Kramat 4, Magelang. (3) The reporting of School Operational Assistance at Public Elementary School of Kramat 4, Magelang. (4) The evaluation of School Operational Assistance at Public Elementary School of Kramat 4, Magelang.

This research is a quantitative research and using ethnography design. The main subject of the research is the principal, and BOS manager. The method of data collection use interview, observation, and documentation. Data analysis started from (1) data collection, (2) data reduction, (3) data display, and (4) conclusion. Data validity test uses credibility, transferability, confirmability, and dependability.

The results of this research are (1) the planning of using of School Operational Assistance at public Elementary School of Kramat 4, Magelang is made by a special team formed by the principal with the school committee. The special team makes a priority of need that can be financed by the school operational assistance fund includes textbooks, improvement of teachers' quality, school exams, consumables, service, teachers' salary, students activity, and grants for poor students. (2) the budget of school operational assistance at Public Elementary School of Kramat 4 Magelang adapts to the received fund and school program need. The received fund is not budgeted all, so the school is still have fund to the next need. (3) Reporting of school operational assistance at Public Elementary School of Kramat 4 Magelang prepared every month the latest on 15th. The report contains all needs that financed with the School Operational Assistance fund. (4) Evaluation of school operational assistance at Public Elementary School of Kramat 4 Magelang conducted through monitoring and accepting suggestion and criticism about School Operational Assistance activities. The monitoring conducted routine that is once a month and every three month by the principal, the head of Official Technical Implementation Unit that has been done every month, quarter Regional Officer Agency inspectorate, and also school committee and community. The evaluated aspects of School Operational Assistance include statistic of the recipient, distribution, absorption, and utilizing of the School Operational Assistance fund.

Keywords: school operational assistance, planning, budget, reporting, evaluation

INTRODUCTION

Background of the Research

Education development policy in the 2004 up to 2009 included increasing people's access to better education quality through the improvement on implementation of Nine-Year Compulsory Education and providing greater access to community group who have been less able to reach educational services.

Removal of fuel subsidies has caused an increase in inevitable fuel price effects on increasing price of various community needs. This condition is feared will reduce the purchasing power of poor people, including their ability to meet the educational need of children, so that efforts to accomplish Nine Year Compulsory Basic Education Program feared can stall. Therefore, the School Operational Assistance, which is originally a part of Fuel Subsidy Reduction Compensation Program (PKPS-BBM) in education should be continued (Anonim, 2007: 3).

Act No. 20 of 2003 on National Education System mandates that every citizen aged 7-15 years old are obliged to follow basic education. From the consequences of the law mandate, then the government must provide education for all learners at the level (Anonim, 2006: 3).

With the reduction in fuel subsidy and in connection with the completion of the 9 years Compulsory Basic Education, the Government programs School Operational Assistance for Elementary School / Islamic Elementary School/ Extraordinary Elementary School / Junior High School / Islamic Junior High School / public or private extraordinary Junior high School, Salafiah Moslems' boarding school and non-Islamic religious schools equivalent elementary and junior high school that organize nine years compulsory basic education.

The presence of School Operational Assistance program is expected to reduce education costs borne by parents, and even for poor students obtain free education. Although the program's objectives, as contained in the Implementation Guidelines (Operational guidelines) of School Operational Assistance of 2006, does not specifically emphasizes free education for poor students, it is emphasized in the rules of the program. Rules of the program require the elimination of school

tuition for school that before receiving School Operational Assistance, it has tuitions less than the School Operational Assistance fund. The school that before accepting the School Operational Assistance, the tuition is greater than the School Operational Assistance fund still able to take tuition from the students, but must free tuition for poor students and reduce the tuition of other students. Besides regulating tuition, the rules to use of funds are also mentioned that the school can use fund to provide special assistance in the form of transport allowance to poor students who are considered need. (Haditz, 2006: 4).

Conceptually, the school occupies a key position in determining the use of School Operational Assistance fund, including the policy of giving special assistance to poor students. Under the terms of the program, the School Operational Assistance fund is managed by principal and teachers or administrative staff who appointed as treasurer, and then called the Treasurer of School Operational Assistance.

The school does not always use the School Operational Assistance fund according to the rules in the operational guidelines. This happens because most program managers assess the condition of using fund in the operational guidelines is too restrictive the utilization of School Operational Assistance fund and sometimes does not match the school need. There are some school expenses that must be met and usually funded by student fees, which are not included in the provision of School Operational Assistance fund (Haditz, 2006: 5).

As has been conveyed by the government that School Operational Assistance fund received the school must include in School budget. For the avoidance of double payments, then the preparation of the school budget must be open and participatory. In addition, for monitoring the use of School Operational Assistance fund goes well then the involvement or participation of parents is also very necessary. Lack of parent participation in monitoring the School Operational Assistance fund means also raises the possibility of School Operational Assistance fund diverted by certain parties (Haditz, 2006: 7).

Public Elementary School of Kramat 4 Magelang which is part of the basic education level also receives School Operational Assistance fund. School

Operational Assistance distribution activities conducted transparently in accordance with the provisions that have been determined by government. The benefit of School Operational Assistance for public elementary school is very much, School Operational Assistance used for teacher professional development, implementation of new student recruitment, purchase consumables and others. To control the activities funded by School Operational Assistance, the school made the report of using School Operational Assistance fund, so if there is mismatch of income and expenditure of School Operational Assistance fund can be known directly. The researcher chose this school as an object of study because of Public Elementary School of Kramat 4 Magelang is a school that gets School Operational Assistance allocation and activities to distribute it. The control of the School Operational Assistance fund in this school is clear.

The purpose of this research is divided into four. (1) To describe the characteristics on planning the School Operational Assistance use at Public Elementary School of Kramat 4 Magelang. (2) To describe the characteristics on planning the School Operational Assistance budget at Public Elementary School of Kramat 4 Magelang. (3) To describe the reporting of School Operational Assistance at Public Elementary School of Kramat 4 Magelang. (4) To describe the evaluation characteristics of School Operational Assistance at Public Elementary School of Kramat 4 Magelang.

REVIEW OF RELATED THEORY

Management of Education Fund

The education cost by Harsono (2008: 9) is all expenditures that have a direct connection with the implementation of education. Based on the source, the cost of education is classified into four types, namely (a) the educational cost sourced from the government, (b) educational costs sourced from society or parents, (c) education cost sourced from society not parents, and (d) educational institution itself.

Education policy makers need to depict a portrait (snapshot) on the use of educational fund for one year with data sourced from government, school, and

families at various levels and types of schooling. Data on financing are presented in three ways. First, the overall education cost in Indonesia, which consists of, (a) government funds outside the budget of the central government, namely the regular budget and development budget, (b) the payment or contribution from the students / families, and (c) other financing sources that are not always provided by the school. Second, the cost of the education system, which is a combination of government funds and its availability to meet the contribution for the school expenditure that comes from central and local government, community, family of students or other sources. Third, the funds spent on the teaching process, including school expenses for salaries, other goods, and various services in elementary school, junior High School, and Senior High School (Sagala, 2006: 189).

Management of School Operational Assistance Fund

School Operational Assistance is a government program of funding non-personnel costs for the unit of basic education as implementing compulsory education program. However School Operational Assistance fund possible to finance some other activities that pertained in personnel costs and investment costs (National Education Department, 2009).

School Operational Assistance fund allocation is carried out as follows.

1. The Fuel Subsidy Reduction Compensation Program Center TEAM collects data on the number of student for each school through The Fuel Subsidy Reduction Compensation Program team in Province and Regency / City and then determines School Operational Assistance fund allocation of each province.
2. Based on data the number of student for each school, The Fuel Subsidy Reduction Compensation Program Centre Team make allocation of School Operational Assistance fund for each province that poured in DIPA Province.
3. The Subsidy Reduction Compensation Program of Provincial Team and District Team are expected to re-verified data on the number of students for each school as the basis in determining the allocation at each school.
4. The Fuel Subsidy Reduction Compensation Program of District Team set a school willing to accept the School Operational Assistance through Decree signed by Head of Education Department in District / City, Head of Religion Department in District / City, and the Board of Education by enclosing the list of school name and total of fund received (School Operational Assistance of

02A and 02B format). The schools that are willing to accept the School Operational Assistance must sign Letter Agreement Relief.

5. The Fuel Subsidy Reduction Compensation Program of District / City team send Decree of School Operational Assistance allocation by attaching a list of school to The Fuel Subsidy Reduction Compensation Program Province team, with copies to the Post / Bank and School Operational Assistance recipients. (National Education Department, 2006: 10).

Distribution is the process of distributing goods / services from the supplier to the recipient (Anonim, 2009: 1). The distribution is channel / place items to the suitable place (Anonim, 2011: 1). The distribution of this research is the activity of distribution and retrieval of School Operational Assistance fund from The Fuel Subsidy Reduction Compensation Program Team to be accepted to School Operational Assistance beneficiaries.

Previous research

Research conducted by Swider and Valukas (2004) entitled "*Options for Sustaining School-Based Health Centers.*" The result of this study indicates that the implementation of cost management is required good cooperation among its members in order to obtain maximum results from financing policies undertaken by the school.

Hall (2006) conducted a research thesis entitled "*The Dilemma of School Finance Reform.*" *In many states school finance litigation has Mandated the centralization of education funding in an attempt to improve educational adequacy.* In some schools the implementation of school finance are maintained centrally in an effort to improve education quality. Financial management of school can affect the development of the school. This means that the school policy on the management costs of education can improve students' ability, such as the use of fund for school facilities and infrastructure equipment.

Michael S. Duggan, Timothy F. Smith and Dana C. Thomsen (2009) in his research entitled "*A monitoring and evaluation framework for transformative change from sustainability programs in secondary schools.*" The title of this research journal is *Journal International*. Develop a monitoring and evaluation framework to the direction that inform the change of transformative program,

develop effective education for sustainability initiatives, and predicting their potential for success or shortcomings. The results show, that from the evaluation known the teacher performance has been well.

Glomm and Kaganovich (2002) in his research journal entitled *Distributional Effects of Public Education in an Economy with Public Pensions*, this study describes how the allocation of government expenditures between two major expenditure is expenditure on education and also for social security. The result of this study shows that in fact the allocation of fund for education more than the allocation of fund for social security.

While further research with the title *The Political Economy of College Prepaid Tuition Plans* made by Baird (2006). *Rising tuition has led many states to offer prepaid college tuition plans* result of the study is the higher cost of education then the higher the cost incurred by the school. So with the government funding can help the school operational costs.

METHOD OF THE RESEARCH

Type and Design of the Research

Based on the study and the focus of this research that trying to find out the Management of Fund in Public Elementary School of Kramat 4 Magelang, then type of this research is a qualitative research. Design of this research is ethnography, which is a thorough explanation on the complexity of group life (Sumkadinata, 2007: 107).

Location of the Research

This research is conducted at Public Elementary School of Kramat 4 Magelang. Researcher deliberately takes this location as a research setting because the school is accredited have a good record in Magelang. This school is a school that receive School Operational Assistance fund from the government. This school has also produced a good output. The location is said to be unique or special because of its expertise, reputation, concept, criticism, wisdom, responsibility (Sukmadinata, 2007: 103).

Attendance of the Researcher

The position of researcher in this study as a research instrument intended as a data collection tool. In addition, researcher is also a student who follows the learning process. General characteristics of human as instrument include terms of responsiveness, can adjust themselves, emphasizing integrity, basing themselves upon the knowledge, process and summarize, and utilizing the opportunity to find a response that is unusual or idiosyncratic (Moleong, 2007: 168-169).

Data, Data Source, and Resource Persons

Data are the writings or records of everything that is heard, seen, experienced and even thought by the researcher during data collection activities and reflect these activities in the ethnography. Lofland (in Moleong, 2007: 157). Source of data is something that becomes a source to obtain a data. In this research uses interview, observation and documentation at Public Elementary School of Kramat 4 Magelang. This research involves people who act as the key (key person) or a competent person. In this research, resource persons are principal, teacher, and students.

Data Collection.

Data collection techniques in the study carried out by several methods, namely: *Depth Interviews*, In this study, interviews are conducted with informants directly. In-depth interviews conducted by asking open questions, allowing respondents to answer at large. *Observation*, Observation carried out by plunging directly into the field to obtain the real picture and description of the attitudes and behavior of informants. Description and information obtained and then analyzed, interpreted, and concluded. *Documentation*, The document is a record of last events. Documents can be in form of text, images, or monumental works of a person (Sugiyono, 2006: 270). Method of documentation is a means of collecting data in the form of written documents concerning the management of School Operational Assistance fund, namely the available documents at Public Elementary School of Kramat 4 Magelang.

Data Analysis

The data have been collected in this study then analyzed. In the data analysis, the researcher refers to the steps in Miles and Huberman (2007: 16) which consists of data reduction, data display and conclusion or verification, that usually know as an interactive model (interactive model of analysis).

Data Validity

Testing the data in this research used triangulation. Triangulation such as:

1. Triangulation Resource is confronting the three information resource to determine information is valid or no (Harsono, 2011: 36).
2. Triangulation method is comparing between three method or more to determine the information validity (Harsono, 2011: 36).
3. Confirmation is reconfirming an interview result, with the same people but different time, usually for the first is interview transcript then the resource person asked to read, and give signature (Harsono, 2011: 36).
4. Dependability is way to communicate to the expert who really know what is observed to test the remainder of an information or more (Harsono, 2011: 36).

Triangulation used in this research is triangulation resource, that is compare and test again the trust degree of an information gained by different time and medium in qualitative research.

RESEARCH FINDINGS

Characteristics on Planning the Use of School Operational Assistance at Public Elementary School of Kramat 4 Magelang

1. School Operational Assistance-use planning conducted by a special team has been formed by the headmaster and the school committee.
2. Planning the use of School Operational Assistance fund is done to determine the needs that can be met with the School Operational Assistance fund based on nine programs administered by Public Elementary School of Kramat 4
3. Planning the use of School Operational Assistance fund estimates between the fund received by the school with needs that must be met by the school

4. Special team makes the needs priority of the nine programs that can be met from the School Operational Assistance fund, need priority includes textbooks, improving teacher quality, school exams, consumables, services, teacher salaries, student activities, and assistance for poor students

The Budget Characteristics of School Operational Assistance at Public Elementary School of Kramat 4 Magelang

1. School Operational Assistance Budget that prepared by the Special Team does not spend the School Operational Assistance fund obtained by the school so that there is balance of School Operational Assistance fund that can be used for next time
2. The school prioritizes School Operational Assistance budget to meet the need of students both student activities and help poor students
3. The budget for office administrative service program used to meet the services of communication, water, electricity, provision of stationery, coordination meeting, honorary service provision, and also making payroll
4. For infrastructure improvement program, the School Operational Assistance fund only used for routine maintenance of building and equipment building.
5. Human resource development program is budgeted to education activity and formal training. Program to increase system development is budgeted to the activities of preparation, amendments, and also calculation of School Budget.
6. Program to improve the quality of teachers and education personnel are budgeted for Teacher's Working Group and also the development of quality and education program quality and training programs for educator and education personnel

Characteristics of Reporting the School Operational Assistance at Public Elementary School of Kramat 4 Magelang

1. School Operational Assistance report is made every month, no later than arranged on 15th of each month
2. The report containing the acceptance of School Operational Assistance is only in January, April, and October remember that it given every quarter.

3. Report of School Operational Assistance attach several documents such as budget made by the team manager of School Operational Assistance, the use of School Operational Assistance, School Operational Assistance fund disbursement form, principal decree, and also comments and suggestions document regarding the management of School Operational Assistance fund.
4. School Operational Assistance report format is adjusted with the directions given by Education Department in Magelang City.
5. Balance that written in reporting School Operational Assistance fund described whether included in cash or bank balances.

Characteristics of Evaluation The School Operational Assistance at Public Elementary School of Kramat 4 Magelang

1. To evaluate School Operational Assistance, Public Elementary School of Kramat 4 monitors the use of School Operational Assistance fund
2. The monitoring done every month and quarter, so that the control of using fund would be appropriate and in accordance with the budget set
3. Implementing monitor is the principal, head of education Official Technical Implementation Unit that have been conducted every month, quarter Regional Officer Agency inspectorate, as well as school and community committees
4. Aspects of monitoring include statistical beneficiaries, distribution, absorption and utilization of School Operational Assistance fund
5. The school receives criticism and suggestions openly to all parties to complain of a variety activities with the use of School Operational Assistance fund through the display of the realization of budget in the open place

DISCUSSION

Characteristics on Planning the Use of School Operational Assistance at Public Elementary School of Kramat 4 Magelang

Research entitled *The Political Economy of College Prepaid Tuition Plans* made by Baird (2006). *Rising tuition has led many states to offer prepaid college tuition plans* research results is the higher cost of education then the

higher cost to be incurred by the school. So with the help of government can help school operational costs.

While the research conducted at the Public Elementary School of Kramat 4 Magelang discuss about planning the use of School Operational Assistance fund. Planning the use of School Operational Assistance fund discuss the need that can be met with School Operational Assistance fund. The planning is conducted by a special team formed by the principal. The need that can be met based on the nine school administered programs. The special team estimates the number of School Operational Assistance fund received by school as much as Rp. 81.600.000 with the need of the school. Because the amount of the nine school programs is too much, the special team makes the priority of need that can be met with School Operational Assistance fund.

If compared between the previous research and the research conducted at the Public Elementary School of Kramat 4 Magelang have similarities and differences. Both studies discuss the management of government grant. It's just that in the previous study discussed the useful of government grant in financing the school operational needs. While the research conducted at Public Elementary School of Kramat 4 Magelang discuss the planning of the use School Operational Assistance fund. Where in planning discuss about the kinds of need that can be financed by School Operational Assistance fund.

Budget Characteristics of School Operational Assistance at Public Elementary School of Kramat 4 Magelang

Hall (2006) conducted a research thesis entitled *"The Dilemma of School Finance Reform."* *In many states school finance litigation has Mandated the centralization of education funding in an attempt to improve educational adequacy. This study uses data on Ohio school districts to investigate the factors affecting school district performance and finds Few That aggregate variables change state education policymakers cans to improve student performance.* In some schools the implementation of school finance are maintained centrally in an effort to improve education quality. Financial management of school can affect the development of the school. This means that the school policy on the

management costs of education can improve students' ability, such as the use of fund for school facilities and infrastructure equipment.

While the research conducted at the Public Elementary School of Kramat 4 Magelang discuss about the activities of the School Operational Assistance budget which is used to finance the needs of the school. Budget made with estimating the School Operational Assistance fund received for 204 students where each student gets RP. 400.000, so the school gets Rp. 81.600.000 fund every year. The fund is prioritized to finance programs-related student, while for other programs only partly taken from School Operational Assistance fund adjusted with the amount of the need. As an example of office administrative services program that need of funds amounting to Rp 46,214,250, while the special team only budgets of School Operational Assistance fund amounting to Rp 27,774,850.

For office administrative service programs that need fund of Rp. 46.214.250 is not all taken from School Operational Assistance fund. The School Operational Assistance fund used to the program is approximately Rp. 27.774.850. the fund is used to the provision of communication service, water and electricity resources, provision of stationery, coordination and consultation meetings, provision of honorary workers and also for making payroll. The need of infrastructure improvement program that need fund about Rp. 15.720.000, only funded by School Operational Assistance amount to Rp. 8.073.000, for human resources improvement program budgeted from School Operational Assistance amount to Rp. 1.000.000, for the program to improve the development of financial reporting systems are budgeted at Rp.2.380.000, for educator quality improvement program budgeted amounting to Rp. 4.010.000.

If compared between the previous research with the research conducted in Public Elementary School of Kramat 4 Magelang, both of the researches have similarities and differences. Both discuss about school finance. It's just that in previous studies discuss about the school financial management to finance the needs of students, especially finance the infrastructures used for learning activities. While the research conducted at the Public Elementary School of

Kramat 4 Magelang, the school finance especially School Operational Assistance is not only used to finance the infrastructure but according to school administered programs such as administration offices, human resources improvement, educators and education personnel quality improvement program, educational services, as well as program related to student activities starting from new students recruitment to the national exam activities.

Can be analyzed that the characteristics of School Operational Assistance fund budget at Public Elementary School of Kramat 4 Magelang is made by estimating the School Operational Assistance fund received the school. The budget is not made to spend all fund received the school. In this way, the school has balance that can be used for the next month or the next year. The School Operational Assistance fund budget for office administrative services program is amounting to Rp 27,774,850 whereas for the programs will require funds amounting to Rp. 46,214,250, to meet the needs of the program taken from other sources namely from the general allocation fund. For educator quality improvement program is budgeted the fund amount to Rp. 4.010.000, as well as the need related to students is budgeted about Rp. 49.174.200.

Characteristics of Reporting the School Operational Assistance at Public Elementary School of Kramat 4 Magelang

Glomm and Kaganovich (2002) in their research journal entitled *Distributional Effects of Public Education in an Economy with Public Pensions*, this study describes how the allocation of government expenditures between two major expenditure is expenditure on education and also for social security. Both funds are affecting the economic condition of the human data sources. To meet these two needs, the government takes the tax funds for educational needs and social security. This research is also discussed that parents do not hesitate to pay for their children's education despite a grant from the government. The result of this research shows that in fact the allocation of fund for education more than the allocation of fund for social security.

While the research conducted at Public Elementary School of Kramat 4 discusses about the reporting of School Operational Assistance. The reporting of

School Operational Assistance is compiled every month which includes all income and expenditure using the School Operational Assistance fund. The School Operational Assistance report that lists the income of fund only in January, April, and October that disbursed every three months. The School Operational Assistance report made by a special team is in accordance with the format that has been determined by Education Department Magelang City which will be accounted to Provincial Office. If there is remaining fund in the previous month must be written, as well as the balance also should be written clearly. The report that has been finished and signed then attached some documents such as the principal Decree, disbursement blank, and also critic and suggestion document.

If compared between the previous research and the research conducted at Public Elementary School of Kramat 4 Magelang have similarities and differences. Both of the researches discuss about the funding assistance from the government. It's just that in previous studies discuss the fund assistance for education and social. While the research conducted at Public Elementary School of Kramat 4 Magelang discuss the report of government assistance fund that is School Operational Assistance. The report is made once a month and accounted with the provincial offices.

Characteristic of Evaluation The School Operational Assistance at Public Elementary School of Kramat 4 Magelang

Evaluation of the School Operational Assistance at Public Elementary School of Kramat 4 Magelang is done to monitor the process of managing the School Operational Assistance fund from the disbursement to the use of the fund. Not only the principal conducting the evaluation, but also the representative of Regional Officer Agency, Magelang, chairman of the Official Technical Implementation Unit, and school committees. Evaluation of School Operational Assistance on Public Elementary School of Kramat 4 Magelang is done in several ways and carried out with cooperation. The main activity in evaluating the School Operational Assistance fund is to do monitoring.

There are some things that are controlled in the implementation of monitoring in the management of School Operational Assistance at Public

Elementary School of Kramat 4 Magelang. Aspects that are controlled include statistic of recipients, distribution, absorption and utilization of School Operational Assistance fund. The principal asked the Special Team to prepare documents School Operational Assistance recipients starting from students in the first grade to the sixth grade. The school committee and community are invited to Public Elementary School of Kramat 4 Magelang to conduct coordination meetings in monitoring the evaluation of School Operational Assistance fund. Regional Officer Agency of Magelang comes to school to match the School Operational Assistance fund allocation data that made by Public Elementary School of Kramat 4 Magelang with the data of using the School Operational Assistance fund.

Public Elementary School of Kramat 4 Magelang creates bulletin boards that will be filled with criticism and advice in the use of School Operational Assistance fund. The school receives criticism and suggestions openly to all parties to complain a variety of activities with the use of School Operational Assistance fund through the display of the realization of budget in the open place.

The same study, especially the implementation of monitoring was also done by Michael S. Duggan, Timothy F. Smith and Dana C. Thomsen (2009) in the research entitled "*A monitoring and evaluation framework for transformative change from sustainability programs in secondary schools.*" The title of these journals is *Journal International*. Develop a monitoring and evaluation framework to the direction that inform transformative change program, develop effective education for sustainability initiatives, and predicting their potential for success or shortcomings. The results show that from the evaluation can be known the teacher's performance has been well.

If compared between the the research conducted by S. Duggan, Timothy F. Smith and Dana C. Thomsen with research conducted in Public Elementary School of Kramat 4 Magelang are similarities and differences. The similarities are monitoring activities conducted to know the passage of an activity and to determine the extent to which the activity runs. While the difference is that

in previous studies discussed the monitoring of teacher's performance so can be done the follow-up of the monitoring results.

THEORY OF THE RESULTS

Planning the Use of School Operational Assistance

The better planning the use of School Operational Assistance with a priority need, the use of School Operational Assistance fund is more directed and far from the misuse of fund.

School Operational Assistance Budget

The better preparation of school operational fund budget by considering the amount of fund received with the school need effects to the more school program need can be met and the educational activities also going well.

Reporting of School Operational Assistance

The better reporting of school operational assistance that made regularly every month which includes all expenditure and receipt using the fund, then the outcome of the report can be used as evaluation materials for the next School Operational Assistance activities.

Evaluation of the School Operational Assistance

The better evaluation of school operational assistance through the monitoring activities carried out regularly, the more well-controlled School Operational Assistance activities and problems that arise can be addressed immediately.

CONCLUSION

Characteristics on Planning the Use of School Operational Assistance at Public Elementary School of Kramat 4 Magelang

Planning the use of School Operational Assistance at Public Elementary School of Kramat 4 Magelang discuss about the needs that can be financed with the School Operational Assistance fund based on the school administered programs. Planning the use of School Operational Assistance fund is made by a special team formed by headmaster and the school committee.

Budget Characteristics of School Operational Assistance at Public Elementary School of Kramat 4 Magelang

School Operational Assistance fund budget in Public Elementary School of Kramat 4 Magelang match the received fund and school's programs need. The fund is not budgeted all, so the school has the rest fund that can be used for the future needs.

Characteristics of Reporting the School Operational Assistance at Public Elementary School of Kramat 4 Magelang

Reporting of School Operational Assistance fund at Public Elementary School of Kramat 4 Magelang compiled every month at the latest on 15th. The report contains all the needs that are financed with School Operational Assistance fund. The format of the report is appropriate with the terms of the Education Department Magelang City.

Characteristic of Evaluation The School Operational Assistance at Public Elementary School of Kramat 4 Magelang

Evaluation of School Operational Assistance at Public Elementary School of Kramat 4 Magelang is done through monitoring and receiving comments and suggestions about School Operational Assistance activities.

IMPLICATION

1. If the use of School Operational Assistance fund directed and far from the abuse, so School Operational Assistance-use planning is done well by making the priority needs.
2. If the school programs' need can be met and educational activities run smoothly, then the School Operational Assistance fund budged is well.
3. If School Operational Assistance activities controlled well and problems that arise can be quickly resolved, then the evaluation of School Operational Assistance is done well by monitoring activities.

SUGGESTION

In order to support the above School Operational Assistance management program and based on the result of study, so it is suggested:

1. Evaluation and monitoring of the use of School Operational Assistance fund must be improved in order to optimize its management accountability.
2. The Government's commitment in the equity and improvement of the quality of education has been realized, but remembering the need of qualified education is big enough, so it is recommended that the government adds the educational fund allocation, especially for poor students.
3. The local government is also expected to increase the education budget to improve the better educational service and the qualified education.
4. Considering that the school operational assistance is used for various school's needs such as to help the poor students, then it is expected that the local government can allocate the special fund for poor students in Magelang city.
5. The problem of education is not only the responsibility of the school and teachers, therefore it is suggested that parents also must have a responsibility in the achievement of the expected competence in the level of education.

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