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# BOS\_FUNDING\_EDUCATION\_FINANCING\_IN\_SDN\_BASIRIH\_1\_BANJARMASIN.pdf

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## PARENTS' PERCEPTIONS OF BOS FUNDING EDUCATION FINANCING IN SDN BASIRIH 1 BANJARMASIN

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### Abstract

The purpose of this study was to determine parents' perceptions of education funding for boss funds at SDN Basirih 1 Banjarmasin. This type of research is qualitative research with a phenomenological approach. The data sources in this study are parents, principals, school committees and supervisors who are taken through interview and documentation techniques. The research instruments used in this study include researchers and interview guidelines. The analysis technique used is the technique of analyzing and interpreting research data using the Miles and Huberman analysis model through three stages, namely; data reduction, data presentation, and conclusion drawing. The results showed that parents' perceptions of BOS funding education financing at SDN Basirih 1 Banjarmasin. Based on the results of the data obtained, parents' perceptions of BOS fund education financing at SDN Basirih 1 Banjarmasin, parents are very enthusiastic in responding to the policies issued by the government, namely the nine-year compulsory education program, both in terms of opinions, responses, and assessments of parents are very positive towards BOS fund education financing, this shows that the BOS fund education financing program is very helpful. Also, the implementation of BOS funding education financing at SDN Basirih 1 Banjarmasin, starting from the planning to the implementation stage, always includes all elements of the community to provide input to the school as well as oversee the implementation of the financing.

**Keywords:** perception, education financing, boss fund

### INTRODUCTION

Education is a fundamental human phenomenon, which also has a constructive nature in human life. That is why we are required to be able to hold scientific reflections on education. One of the efforts to advance society is to develop education. Society can be seen as more advanced if the standard of living is increasing, material and spiritual, more intelligent in solving new problems, more capable and skilled in adjusting to new demands, and even more stable piety and faith (Widyatmike Gede Mulawarman et al., 2022).

In general, education is defined as a human effort to foster his personality in accordance with the values in society and culture. In its development, the term education or paedagogie means guidance or help given deliberately by adults so that they become adults. Furthermore, education is defined as an effort carried out by a person or group of other people to become an adult or reach a higher level of life or livelihood in a mental sense.

There are many things related to education, including the education system, levels and levels of education, learning, and financing in education. Of the several things related to education, financing is an influential thing in the success and failure of educational achievement, the government as a policy maker has the responsibility for the smooth running of the education process in this country in addition to existing stakeholders as interested parties. Education financing is an important factor in ensuring the quality and quality of the education process. Although financing is not the only factor determining the success of

education, without sufficient financing, the quality of education cannot develop properly (Sutanto et al., 2021).

The government is one of the components that has a big responsibility in the world of education, especially in Indonesia. The government has an obligation to its people to advance human resources (Human Resources) in the country including providing adequate education services. The government must really pay attention to the state of education because the progress and decline of a country can be seen by one of its indicators, namely the existence of education in the country. It becomes a very fatal problem when the education process does not get maximum funding, such as some of the problems that have occurred lately there are many school buildings that are not suitable for use, limited teaching materials contained in various educational institutions and lack of interest in reading students due to the limited availability of libraries in various schools, but not apart from that which further exacerbates the condition of education in Indonesia lately there is often an uneven quality of education caused by the commercialization of education in urban areas while education in remote areas tends to be ignored, This certainly shows that the attitude of the government's responsibility towards the fulfillment of the rights of citizens in getting an education evenly should really be expected as stated in Law No. 20 of 2003 concerning the national education system article 34 paragraph 2 mandates that "The government and local governments guarantee the implementation of compulsory education at least at the basic education level without charging fees". Further explained in paragraph 3 states that "Compulsory education is the responsibility of the State which is organized by government educational institutions, local governments and the community".

From the quotation of the Law above, it shows that the government has full responsibility for education, including in the aspect of education financing. There are various forms of financing provided by the government for education, including the provision of teacher salaries, the construction of new school unit (USB) projects, the procurement of textbooks, the provision of School Operational Assistance (BOS) funds, etc., which all funds come from the State Budget (APBN) and the Regional Budget (APBD). In this case, seeing so much education financing provided by the government. So, prospective researchers take one of these educational financing, namely School Operational Assistance, because researchers see that in general the community is more particular to the parents of students who already or do not know that School Operational Assistance already exists, but researchers see in the field designated to be used as a research location, the community, especially the parents of students, still do not know how the implementation of School Operational Assistance is (Naz et al., n.d.).

Based on the theoretical and factual description above, the author chose to raise the title "Parents' Perceptions of BOS Fund Education Financing at SDN Basirih 1 Banjarmasin" as research material.

## LITERATURE REVIEW

### Definition of Prosocial Behavior

Perception in a narrow sense is vision, how someone sees something, while in a broad sense it is a view or understanding, namely how someone views or interprets something (Namukwaya, n.d.).

Perception is a process that is preceded by the sensing process, which is the receipt of stimulus by the individual through the sensory organs or also called the sensory process. However, the process does not stop just like that, but the stimulus is continued and the next process is the precursor process of the perception process (Santosa et al., 2022).

The term perception can mean vision, observation, response and the power to understand or respond. Perception is the process of a person knowing some things through his senses. So perception cannot be separated from talk about orientation because perception is one phase of the orientation process or attention to a particular object (Chutabhakdikul, n.d.).

Perception in the psychological sense is the process of searching for information to understand. The tool for obtaining this information is sensing (sight, hearing, touch and so on). A person's perception of other people or of some other people aims to understand other people. Such perception is called social perception (Chit, 2020).

Perceptions that arise are not born by themselves but are influenced by several factors, both internal and external. The factors that influence perception are (Rabaglietti & Vacirca, n.d.)

a. Experience

Experience is something that has been experienced in the past. This experience also influences the perception of the object being observed.

b. Socialization

Socialization can be interpreted as a special learning process. In learning an object, it cannot be separated from the habits, attitudes, ideas and patterns adopted by others.

c. Knowledge

Knowledge of the observed object is necessary in giving meaning to the object. Knowledge of the object in question certainly cannot be separated from the horizon factor. Socialization and experience. The level of knowledge of an object in thinking and analyzing is influenced by background factors and the level of knowledge of the object, so the way of thinking and analyzing does not have to be fixated on what is in the object, but is associated with things that are thought to have benefits for both self and environment.

### The Nature and Responsibility of the Family for Education

In the **Government Regulation of the Republic of Indonesia No. 21 of 1994 concerning Family Organization**, in Chapter I, Article I Paragraph 2 that: A prosperous family is a family that is formed based on a legal marriage, is able to fulfill the needs of a decent spiritual and material life, is devoted to God Almighty, has a harmonious, harmonious, and balanced

relationship between members and between the family, the community and the environment (Desforges & Abouchaar, 2003).

Creating a prosperous family is not easy. Rich or poor is not the only indicator to judge whether a family is prosperous or not. The evidence is that there are quite a lot of economically rich families in the midst of community life, but they have not found happiness, but it is not impossible to find happiness in economically poor families. Therefore, being rich or poor is not a guarantee to assess the quality of a family because there are many other aspects that determine it, namely aspects of education, health, culture, family independence, and mental-spiritual and religious values which are the basis for achieving a prosperous family (OECD, 2010).

From the explanation above, it can be understood by the author that the essence of a family is a family in which the family frames a life based on religious spiritual values as an umbrella in fostering and building family harmony, and is not trapped in materialistic worldly life (Ceka & Murati, 2016).

Family, in this case parents, is a multidimensional concept. Social scientists disagree about the formulation of a universal understanding of family. One of the scientists who initiated the study of the family was George Murdock. In his book *Social Structure*, Mudrock describes as quoted by Sri Lestari that the family is a social group that has characteristics, lives together, there is economic cooperation, and is the center of reproduction. So the definition of family is also expressed by Ira Reis, who explains that the family is a small group structured in family ties and has the main function of socializing the maintenance of new generations. Ira Reis' view of the family is a refutation of George Murdock's opinion, because he considers George Murdock's explanation of the family to only emphasize a family perspective that is too structural. In addition, the issue of family definition is also raised by Weigert and Thomas, who consider the definition of family put forward by Ira Reis to be less nominal, because it emphasizes the enactment of certain functions. According to them, the family is a primary order that communicates symbolic value patterns to new generations. Parents are a potential source of education funding outside of the government (Wilson, n.d.).

Parents generally do not mind providing some of the costs of providing education in the hope that their children are of good quality.

From the description above, at least the definition of family can be reviewed based on three points of view, namely the structural definition, functional definition and interactional definition.

- a. Structural definition. Families are defined by the presence or absence of family members, such as parents children and other relatives. From this perspective, family as origin, family as a vehicle for producing offspring, and happy family can emerge.
- b. Functional definition. The family is defined with an emphasis on the fulfillment of psychosocial tasks and functions. These functions include care, socialization of children, emotional support, material support and fulfillment of certain roles. This definition focuses on the tasks performed by the family.

- c. Transactional definition. Families are defined as groups that develop intimacy through behaviors that create a sense of identity as a family, in the form of emotional ties, historical experiences, and future aspirations. This definition focuses on how the family carries out its functions.

Parents have a strategic role in practicing religious rituals so that religious values can be instilled in children's souls. Parents' habits in carrying out worship, such as prayer, fasting, infaq, and sadaqah become role models for children to follow.

In addition, the family also has a role in providing learning situations for children, and it can be seen that children are very dependent on parents, both because of their physical condition and intellectual, social and moral abilities. The child learns to accept and imitate what the parents teach. The family's contribution to children's education is as follows:

- a. The way parents train their children to master ways of taking care of themselves, such as how to eat, relieve themselves, speak, walk, pray, really makes an impression on the child because it is closely related to their development as a person.
- b. Parents' attitudes greatly influence children's development. An attitude of acceptance or rejection, affection or indifference, patience or haste, protection or neglect directly affects the child's emotional reactions.

### **Concept of Education Financing**

Costs are all expenditures, both monetary and non-monetary, as an expression of the responsibility of all parties towards achieving predetermined goals. Cost is a decisive element in the budgeting mechanism. Determining costs will affect the level of efficiency and effectiveness of activities in an organization that will achieve a certain goal (Asrori, 2018).

The cost of education is all expenditures in the form of money and not money as a sense of responsibility of all parties (society, parents, and government) towards the development of education so that the aspired educational goals are achieved efficiently and effectively, which must continue to be extracted from various sources, maintained, conditioned, and organized administratively so that it can be used efficiently and effectively (Steer & Smith, n.d.).

The concept of cost in English commonly used terms cost, financial, expenditure. Cost according to accountants in Usry and Hammer, is cost as an exchange, a forgoing, a sacrifice made to secure benefits. The word cost is synonymous with expense, although expense is used to measure the outflow of goods or services compared to opinions to measure opinions (Thielmann et al., 2020).

### **METHOD**

This type of research is qualitative research with a phenomenological approach. The data sources in this study are parents, principals, school committees and supervisors who are taken through interview and documentation techniques. The research instruments used in this study include researchers and interview guidelines. The analysis technique used is the technique of analyzing and interpreting research data using the Miles and Huberman analysis



model through three stages, namely; data reduction, data presentation, and conclusion drawing.

## RESULTS AND DISCUSSION

### Parents' Opinions on Bos Fund Education Financing

In the data collection process at this stage, the researcher used the interview method. To obtain accurate data results, the researcher selected several informants who the researcher considered to meet the criteria as informants, the informants that the researcher took were parents of students who were classified as low-income, related to the issue of people's opinions on the financing of BOS funds. From the results of the interview, one informant revealed that:

"The implementation of BOS fund financing is very appropriate, because BOS fund education financing is quite helpful to us as parents of students in financing our children's education at school, including the payment of tuition fees, school dues (Committee and Scout) that have been a burden for every parent of students".

The quote from the interview above, in the author's opinion, describes the research subject as very appropriate with the existence of BOS funding education financing. Similar statements were also expressed by other informants, namely:

"The policy issued by the government is very appropriate, because the education financing of BOS funds really helps those of us with middle to lower income so that our children can go to school like children whose parents have middle to upper income and I am very grateful to the government for making policies like this".

The interview excerpt above, in the author's opinion, illustrates that the implementation of education financing from the BOS fund is very well targeted.

### Parents' Responses to BOS Fund Education Financing

To get accurate results, the researcher chose several informants who the researcher considered to meet the criteria as informants, the informants the researcher took were parents of students who were classified as low-income. From the results of the interview one informant said:

"If it can be added so that school facilities are even better so that in the future this school can become a model school for other schools in managing these funds and school security is further improved so that the comfort of students, especially our children, can be guaranteed".

The interview quotation above, in the author's opinion, illustrates the high expectations of parents of students towards the education financing program of BOS funds. Similar statements were also expressed by other informants, namely:

"During the implementation of the BOS funds at SDN Basirih 1 Banjarmasin, I have seen the quality of teachers improve greatly through the development of the learning process through the activities of teachers' working groups in each cluster".

Referring to the results of the interview above, in the author's opinion, with the existence of education financing from BOS funds, the quality of educators has improved

compared to before, this is because the allowances for educators are considered so that they are more focused on pursuing their profession as educators. Not much different from the expression of the informant above, it was also expressed by another informant who said:

"I think the existence of BOS funds at SDN Basirih 1 Banjarmasin is quite good because during the education financing of BOS funds, I saw that the school began to improve the quality of educators, infrastructure, and facilities and infrastructure, especially the completeness of learning media".

In conclusion, from the information provided by the informants above, it can be concluded that SDN Basirih 1 Banjarmasin has experienced many improvements in terms of the quality of educators and school infrastructure.

### Parents' Assessment of BOS Fund Education Financing

In collecting this data, the researcher selected several informants who the researcher considered to meet the criteria as informants, the informants the researcher took were parents of students who were classified as low-income. As for the results of the interview, one of the informants said:

"If I were asked about the assessment of the problem of education financing from the BOS funds implemented by SDN Basirih 1 Banjarmasin, then I would definitely say that it is good because the school has allocated the funds as well as possible and in my opinion it is right on target".

The interview quote above confirms that the education financing of BOS funds has been allocated well and on target. Almost the same statement was also expressed by another informant, namely:

"So far, what I have seen is that the development of SDN Basirih 1 Banjarmasin is getting better and there is concrete evidence of its development compared to before the inclusion of BOS funds in the school".

The results of the interview above reveal that the education financing of BOS funds programmed by the government has improved compared to before the implementation of the education financing of BOS funds. A similar statement was also given by another informant who revealed:

"I see that with the financing of education with BOS funds, the school has experienced many good changes because students' extracurricular activities, especially scouting, have increased and I see that students have also obtained many achievements when participating in competitions at camps".

From the three interviews with informants above related to assessment, the researcher can conclude that there were changes at SDN Basirih 1 Banjarmasin during the implementation of the BOS education financing program.

From the results of data collection from several informants related to parents' perceptions of the BOS fund education financing using the interview method, the author concludes that the BOS fund education financing at SDN Basirih 1 Banjarmasin, parents are very enthusiastic in responding to the policies issued by the government, namely the nine-year compulsory education program, both in terms of opinions, responses, and assessments

of parents are very positive towards the BOS fund education financing, this shows that the BOS fund education financing program is very helpful.

## CLOSING

### Conclusion

Parents' perceptions of BOS fund education financing at SDN Basirih 1 Banjarmasin Parents of students are very enthusiastic in responding to the policies issued by the government, namely the nine-year compulsory education program, both in terms of opinions, responses, and assessments of parents are very positive towards BOS fund education financing, this shows that the BOS fund education financing program is very helpful.

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**PARENTS' PERCEPTIONS OF BOS FUNDING EDUCATION  
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