

## The Influence Of School Operational Assistance (Bos) Funds On The Optimization Of The Teaching And Learning Process At Pisangsambo 1 Tirtajaya State Primary School

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### Abstract

*This study aims to determine how much influence School Operational Assistance Funds have on Optimizing the Teaching and Learning Process and Cultural Heritage Can Be Saved at SDN Pisangsambo 1 Tirtajaya. The research method used is descriptive verification method by collecting data through field studies, questionnaires and literature study. In this research, the sample used was 32 teachers at SDN Pisangsambo 1 Tirtajaya. Based on the research results, it was obtained a correlation coefficient of 0.430 which stated that the influence of BOS funds on optimizing the teaching and learning process of Cultural Heritage Can Be Saved at SDN Pisangsambo 1 is categorized as moderate because it is in the range of 0.40-0.599. The results of the t hypothesis test show that the amount of t count to t table is 2.612 > t table 1.697 which means that there is an influence between BOS funds on optimizing the teaching and learning process by saving culture. Based on the results of the calculation of the coefficient of determination, an R square of 18.5% is obtained, which means that the optimization of the teaching and learning process at SDN Pisangsambo 1 is influenced by BOS funds of 18.5%. The obstacles that occurred at SDN Pisangsambo 1 Tirtajaya were the lack of optimal communication received and the lack of knowledge of the recipients of BOS funds, which hampered the process of managing BOS funds implemented in the school. The suggested solution for schools is to increase effective two-way communication between the school and teachers and to disseminate knowledge about the management of BOS funds more intensely so that it can run well and systematically. Providing appropriate BOS can motivate schools to improve the quality of school education.*

**Keywords:** School Operational Assistance, Optimization, Teaching and Learning Process

### 1. Introduction

Education cannot occur without the emergence of a community or society. Education is carried out with the aim of achieving progress, change and social stability in society. Education is carried out solely for the benefit of society, both at the local, family, provincial and national levels as a whole. Education mediates society or the relationship between education and society. It must be acknowledged that society has a very important role in the existence, continuity and even progress of education. At least one of the parameters that determines the fate of education is society.

If there is further training, it is almost certain that one of the success factors will be maximum community involvement and participation. On the other hand, if education has a worrying fate, one of the reasons could be that society is reluctant to support it. Public trust is one of the keys to the progress of educational institutions. If the public has confidence in educational institutions, they will fully support the implementation of that education. Therefore, society is a strategic component that must receive full attention in the world of education. Society has a dual position, namely as an object and as a subject, both of which have functional meaning for the management of educational institutions. When educational institutions encourage the acceptance of prospective new students, community is an absolutely necessary object. Meanwhile, through their reaction to the promotion,

the public becomes a subject who has full authority to accept or reject it. People's position as subjects occurs even when they become graduates of educational institutions. Therefore, good community participation and relations must be managed well.

Community participation in educational institutions is a whole process of activities that are planned and carried out consciously and seriously, accompanied by continuous guidance to gain the sympathy of the wider community. Especially people who have a direct interest in education. Community friendliness will increase through the school's efforts to foster relationships in an encouraging and proactive manner and build a good image of educational institutions.

improving the high-quality of human assets which relies upon at the nice of education, in particular formal training, can be seen via the teaching and gaining knowledge of process prepared via the faculty for all students. however, in fact, in efforts to offer quality education, many troubles or limitations rise up. In widespread, the troubles or barriers are associated with funding problems in implementing first-class education, which includes insufficient facilities and infrastructure which reasons much less than premier implementation of the teaching and gaining knowledge of method with the aid of saving lifestyle in numerous faculties.

In the era of globalization, global communication networks are needed, such as world languages (English, Mandarin and Arabic), which are the languages of the majority of the world's population, communication devices such as computers/internet, scientific disciplines, etc. Independence. In the national context, education is expected to produce educated Indonesian people who are intelligent, have faith and devotion to God Almighty, have noble character, knowledge and skills, are physically and spiritually healthy, have a stable personality and have a healthy mind. have goals and be independent. social and national responsibility.<sup>4</sup> Therefore, improving the quality of human resources in the development process must be carried out in a planned, targeted, intensive, effective and efficient manner if this nation does not want to be competitive in the era of globalization.

In terms of the first-class of human resources, training performs a completely vital function. improving the quality of education is a procedure that is closely associated with the method of enhancing the first-class of human resources itself. both the authorities and the personal zone attempt to satisfy this mandate thru diverse efforts to expand better first-rate training. among other things, via developing and refining the curriculum, assessment systems, improving instructional centers, developing and purchasing teaching substances as well as training instructors and other schooling employees. schooling is largely the process of building national civilization. consequently, education have to continually be based at the ideas of boom, development, renewal and continuity, consequently training need to be managed professionally. Considering that education has a very strategic role in the process of developing national civilization, the education sector requires national commitment. Support to regional and district governments must be accompanied by education budget allocations in their regions in accordance with the constitutional mandate.

Management of country wide education may be very crucial due to the fact schooling in Indonesia is not only a primary human want, however additionally one of the drivers of improvement. therefore, education control need to turn out to be a subsystem of the countrywide improvement control gadget. what is countrywide education management like and how is it managed?

Currently, countrywide training is still facing numerous main problems: 1) unequal distribution of education; 2) The first-class and relevance of schooling remains low; and 3)

educational management is still susceptible, in addition to the shortage of independence and excellence in technology and era amongst college personnel.

Inequalities in academic equality also arise between geographic areas, among city and rural areas, among Japanese Indonesia (KTI) and Western Indonesia (KBI), as well as between earnings stages and gender. The overall implementation of the nationwide training gadget will remain achieved centrally so as not to inspire democratization and decentralization implementation of education. This centralized control of education outcomes in uniform regulations that can not accommodate variations in variety/pursuits of areas/schools/college students, inhibits community participation in the training technique and encourages waste and loss of resources within the training price range.

Education management problems concern the efficient use of existing resources. Our poor education policy shows that this country's education system is still not effective. It can be said that the development of our national education system requires not only sound educational management concepts, but also systematic educational management knowledge and experience, which are developed and applied in various socio-economic situations and conditions in our country. Therefore, the need for professionally trained managers is very important. Paying attention to the importance of managing the education system in the implementation of national education and paying attention to aspects of human life is a very important need in human life. Therefore it can be said that managing the education system is a human need in future.

The maximum crucial aspect for college leaders is to enhance the first-rate of coaching at the college they lead. Improving control is step one in the direction of first-class. The main pillars are purchaser satisfaction, non-stop improvement and appreciate for human sources. In any corporation, such as universities, human assets are the maximum critical and valuable aid. Human resource control in universities should be the same as in organizations. However, due to the fact the organizational characteristics of universities are slightly distinctive from the ones of agencies, this can purpose moderate differences in control. In wearing out their organizational activities, universities are restrained with the aid of numerous rules and requirements that they ought to observe, consisting of the better schooling requirements, the better education law and others. Among different things, human resource control is something this is very exciting because human resources in better training are very important in efforts to enhance their excellent. Human assets are a person's vital questioning capability and bodily electricity, behavior and characteristics are decided by means of heredity and environment, at the same time as paintings performance is determined via the preference for pride. The resources required for the functioning of an organisation cannot be viewed as independent factors, however ought to be considered as a stable unit so that it will create synergy.

Human resources are the only assets that have cause, emotions, dreams, talents, understanding, motivation, electricity and paintings (mindset, feeling and goal). The general ability of human sources impacts an agency's efforts to achieve its goals. Despite technological advances, data improvement, availability of adequate capital and substances, it is hard for an corporation without human resources to achieve its dreams. Human sources are personnel who're willing, able and alert to attain organizational dreams. As already referred to, the principle measurement of a resource web page is a person's contribution to the organisation, whilst the principle dimension of a person is the description of his contribution, which in flip determines the great and opportunities of someone's existence. Great human resources are human assets which are capable of create no longer only comparative price, however also competitive and generative value, with the aid of the usage of maximum energy, such as: intelligence, creativity, creativity and imagination; no longer

simply using uncooked strength inclusive of uncooked materials, land, water, muscle power, etc.

Human resources are defined as sources of strength that come from humans and can be utilized by the organization. In accordance with this definition, human resources are human resources and represent power. From these various definitions it can be interpreted that human resources are resources whose potential, contribution and role influence efforts to achieve organizational goals. Human Resource Management (HR) is a science that studies how to strengthen the position of employees in a company, create jobs, form work groups, Developing Employees who have these skills defines an approach to improving employee performance and rewarding them for their work efforts. From the various opinions above, it can be interpreted that human resource management is a science that functions to manage people, employees or workers in accordance with the goals expected by the organization. Human resource management must be implemented in the organization so that the organization can develop because the success of the organization also depends on the human resources in the organization. One of the important activities of human resource management is identifying the organization's human resource needs and creating action plans to meet these needs. Human resource planning is about connecting existing human resources with the company's future needs so that there are no mismanagement and overlap in the implementation of responsibilities. The aim of human resource planning is to ensure optimal use of human resources in an organization today by providing the human resources the organization needs in the future both qualitatively and quantitatively. The function of human resource planning is to formulate and integrate human resource plans into organizational plans and examine social, technological and other factors that influence jobs and individuals in terms of the need and availability of human resources for the organization.

Universities as formal academic establishments improve the quality of education via the supply of education. An education can be stated to be fine if it meets standards in all factors. management may be used as a tool or means to improve satisfactory and one of the pillars is human assets. Human aid control could be very crucial to enhance the first-rate of training. which means an educational organization can grow and expand with the aid of the human sources it has. therefore, each academic institution that wants to expand should pay attention to its human resources, manipulate them properly and offer high-quality training. enhancing the first-class of education is essentially decided by the management of educational establishments in handling their human resources, in this situation teaching and educational body of workers. In phrases of human resource control, higher schooling leaders play a key role in improving the first-rate of training. higher schooling leaders need to preserve to develop their human resources to offer satisfactory training. The importance of human resource control in enhancing the exceptional of training is primarily based on Human assets, particularly labor, is a key issue in schooling because it has a completely critical role in enhancing the first-rate of education. thru the powerful and green use of human resources with the aid of organizational managers, accomplishing organizational goals and most effective use of human assets, based totally on proper planning, a wholesome business enterprise, adequate and professional group of workers, and properly-managed management. and monitoring. The functioning of the control method. Human aid management is part of average education management, and human useful resource management occupies a totally important region. this can be explained due to the fact human sources, in this case teaching team of workers, are a critical element in training. death of resources Human resources are an vital thing in the achievement of an academic institution, consequently human resources ought to be controlled through human useful resource management. because with the dedication and creativity of human resources, organizations can produce excessive fine services and products.

Human resource control is very vital in improving the best of schooling. Universities can grow and develop with the guide of pleasant human assets. therefore, each higher training group that desires to expand have to take note of human sources and control them as high-quality as feasible to assure first-class training. enhancing great is motivated by human assets because human resources, in this case teaching workforce, are the important thing thing because they play a completely crucial position in enhancing excellent. schooling. powerful and efficient use of human resources<sup>15</sup> by means of the managers (leaders) of an corporation or instructional institution will optimize the success of the desires of an academic institution, and the usage of human assets starts offevolved with right making plans, sturdy enterprise, suitable body of workers placement and professionalism. in addition to controlled control and tracking to make sure the functioning of the management system. Human sources are an critical issue in the success of an academic group, therefore human sources have to be controlled in addition to viable through human resource control.

This is done by the government in line with national education goals. Reform or improvement of the Instruction system, which regulates the following: (1) Implementation of instruction is emphasized as a continuous process for the improvement of students throughout life, although appropriate education must be carried out in this process. Providing an example and being able to write a will Promoting students' potential and creativity Changing the paradigm of the educational process from the pedagogical paradigm learning paradigm. The pedagogical paradigm focuses on the role of educators in the transformation of knowledge which continues to develop. The learning paradigm offers a dual role for students to develop their potential and creativity, (2) Changing the vision of the human role from the paradigm of humans as a development resource to the paradigm of humans as independent development subjects. As a result of the problems above, the government reduced fuel oil (BBM) subsidies and diverted most of the funds to four large programs aimed at reducing the burden on society, especially the poor, due to rising fuel prices. The four programs include education, health, rural infrastructure and direct cash assistance. One program in the education sector that benefits from a relatively large budget is the School Operational Assistance (BOS) program.

The BOS program was motivated by concerns that the increase in fuel prices which would have an impact on reducing people's purchasing power would also have a negative impact on poor people's access to nine-year basic education (Wajardikdas). Meanwhile, Law Number 20 of 2003 concerning the National Education System applies, Article 5 Paragraph 1 states: "Every citizen has the same right to education at the appropriate level," and Article 1 states in 11 parts: "The government and government "Regions are obliged to provide services and facilities and provide quality education to every citizen without discrimination." » In this context, the BOS program was launched with the aim of increasing community access as determined by the Program Manager, both in relation to the administration, use and bookkeeping of the BOS funds received. Another weakness in implementing the BOS program is that in theory BOS is given to disadvantaged or poor students, but in reality not all poor/disabled students receive adequate educational services. This is contrary to the concept of BOS benefits and needs to be resolved. Another problem is the use of BOS funds by schools that have never had discussions with parents/guardians, in this case not even for preparing the RAPBS, but were invited by the school to participate in support because of the funding gap. . school budget set by the school. In practice, the

school principal is the dominant authority in managing BOS. In addition to low accountability, the use and accountability of School Operational Assistance (BOS) funds by schools is not made public or has never been controlled by any organization. Accounting, accountability and credibility are still questioned (Insight, 15 December 2010). The problem that the community still feels is that, even though the government has allocated BOS funds for elementary/equivalent and junior high/equivalent schools, every new school year/acceptance of new students, regular financial support is collected in the form of Contributions or donations for Educational Development to the Educational Organization Assistance Agency (BP.3) or in other forms under various pretexts. Even today, there are reports that some poor people send their children to favorite schools that meet national standards because of their excellent academic performance, but still charge additional fees. As a result of illegal use of BOS, BOS funds are usually used to repair buildings and computer equipment so that they are less effective in supporting children's educational activities, as reported by recipients of BOS funds (Wawasan, 26 October 2010). The aim of evaluating the implementation of BOS is that BOS funds are not paid directly to students, but are received and managed by the school. The BOS program has not been evaluated by schools or other institutions, what are we doing, you don't know the extent of its benefits? Impact and distribution of BOS among poor or disadvantaged students. Therefore, it is necessary to know the level of effectiveness in achieving the goals of the BOS program in higher education.

The School Operational Assistance Program (BOS) is a national government program in the education sector designed to ensure the continuity of the educational process in primary level education units. Through this program the government wants to prove its commitment to guaranteeing citizens' rights to obtain education services at the basic level. The aim of providing BOS funds is to relieve all underprivileged students at the basic education level from the burden of school operational costs, both in State and Private Schools and to ease the burden of school operational costs for students in Private Schools. This illustrates that the BOS program will be useful in completing 9 years of compulsory education, namely Elementary Schools (SD/MI/SDLB and Salafiyah Islamic Boarding Schools and Non-Islamic Religious Schools equivalent to SD/equivalent) and Junior High Schools (SMP/MTs/SMPLB)/equivalent, both public and private.

In its use, the BOS program is not only for equal distribution and expansion of access, but is also a program for improving quality, relevance and competitiveness as well as for governance, accountability and public image. According to M. Ramadhansyah (2013), BOS funds are funds budgeted by the government to support the implementation of various programs and activities in schools in order to implement quality compulsory education programs. There are 8 BOS indicators, namely:

1. Library development
2. Student learning and extra-curricular activities
3. Test and exam activities
4. Purchase of consumables
5. School Maintenance
6. Payment of monthly honorarium for honorary teachers and honorary education staff.
7. Teacher professional development
8. Purchase teaching aids/learning media as well as study tables and chairs.

According to the Regulation of the Minister of Education and Culture of the Republic of Indonesia number 76 of 2012 concerning Technical Instructions for the Use and Financial Accountability of School Operational Assistance Funds for the 2013 Fiscal Year.

The aim of providing BOS funds is to free all poor students at the primary education level from the burden of school operational costs, both in state schools and private schools and to ease the burden of school operational costs for students in private schools.

Optimizing the teaching and learning process and culture is an effort to optimize in order to achieve learning objectives through the teaching and learning process (M.Ramadhansyah, 2013). There are 4 indicators of optimizing the teaching and learning process according to M.Ramadhansyah (2013), namely:

1. Planning a good teaching and learning process by saving culture
2. Organization of an effective teaching and learning process
3. Direction of a good teaching and learning process
4. Good control of the teaching and learning process

## 2. Method

Qualitative methods or descriptive approaches are used in conducting this research because the aim is to describe and illustrate what is true about a particular variable, symptom, situation or social phenomenon. In this case, the data obtained should be analyzed thoroughly and comprehensively to determine the level of success in implementing the BOS program, supporting and inhibiting factors, as well as its impact on the level of participation of students using BOS Malang services. City. In this research, the research location was identified as SMP Negeri 15 Malang City. The reason this location was chosen was because the BOS program for SMP Negeri 15 had never been evaluated by the school or other related parties, but was located on the outskirts of Malang, in the middle of poor/disadvantaged communities and not in that area. has never been researched by anyone, so researchers are strongly motivated to choose this location for their research. The data collection technique for this research is carried out through observation or direct observation of the object of analysis in order to examine relevant and important aspects as a basis for the analysis and interpretation carried out. This field observation is to explore the possibility of missing information in the interview guide and to try to enrich the observation dimension of the existing analytical phenomenon. Apart from observations, data was also collected to describe or illustrate the success of implementing the BOS program policy, as well as detailed observations, information and data regarding enabling and inhibiting factors and their influence on the implementation of the BOS program in the elementary school environment. Therefore, the documents used in this research are official documents of the institutions/organizations implementing the School Operational Support Program (BOS) and parties receiving BOS assistance funds as material evidence of the activities carried out. The documents in question include letters, data/information, notes, photos of activities, audio recordings and other relevant materials, as well as a series of reports made by various parties regarding investigations. Data analysis or processing is a more detailed and in-depth form of analysis that also discusses an important topic or problem. In this analysis, the research and discussion, although focused on certain fields or aspects, are descriptive in nature

Research methodology is a scientific way to obtain data with specific purposes and uses (Sugiyono, 2017: 3). The research method used in writing this scientific work is the descriptive verification method.

According to Sugiyono (2017:147) the descriptive method is a method used to describe or describe the data that has been collected as it is without the intention of making generally applicable conclusions and generalizations. Meanwhile, according to Sugiyono (2017), the verification

method is a research method that aims to determine the relationship between two or more variables, or a method used to test the truth of a hypothesis.

The types of variables from this research are as follows:

a. Independent Variable (free)

According to Sugiyono (2017), independent variables are variables that influence or are the cause of changes or emergence of dependent (dependent) variables. The independent variable in this research is compensation (variable X) which will be measured through a questionnaire.

b. Dependent Variable (dependent)

According to Sugiyono (2017), a dependent variable is a variable that is influenced or is a consequence, because of the existence of an independent variable. The dependent variable in this research is employee performance (variable Y) at the West Bandung Regency Fisheries and Livestock Service.

According to Sugiyono (2017), population is a generalized area consisting of objects/subjects that have certain qualities and characteristics determined by researcher to be studied and then conclusions drawn. In this study, the population at Pisangsambo 1 Tirtajaya Elementary School was 46 teachers.

According to Sugiyono (2013:91) "The sample is part of the number and characteristics possessed by the population". In determining the sample size, researchers used the Slovin formula, which is a formula for calculating the minimum sample size if the population is known. is a sample determination technique using certain criteria set by researchers to study and then draw conclusions. The sample in this research was 32 teachers.

According to Sugiyono (2017), data collection techniques are a step that is considered strategic in research, because it has the main goal of obtaining data. The techniques used in data collection are as follows:

1. Field Study / Observation

Observation is a data collection technique carried out through observation, accompanied by recording the condition or behavior of the target object. The author used observation techniques in collecting data, namely by making direct observations at the Fisheries and Livestock Service.

2. Questionnaire method

A questionnaire is a list of questions given to respondents directly or indirectly. This method was used by the author to obtain data by distributing questionnaires to all employees at the Fisheries and Livestock Service.

3. Literature Study

This data collection technique can be interpreted as a series of activities related to library data collection methods, namely by studying, quoting, several opinions from various book sources, and from other sources that the author uses as theoretical material.

### Data analysis technique

A. Data Normality

The Normality test is one a part of the records analysis necessities test or classical assumption check, because of this that earlier than we carry out the real analysis, the studies records must first be examined for normality of distribution. The information normality test pursuits to test whether within the regression version, the residual variables have a normal distribution. According to Ghozali, (2018:110).

B. Simple Linear Regression



Simple linear regression is a technique used to peer the connection between an unbiased variable and its relationship with the established variable. in step with Sugiyono (2017), easy linear regression evaluation is an analytical tool used to degree the impact between the unbiased variable (x) and the dependent variable (y).

#### C. Pearson Product Moment Correlation

Pearson product moment correlation is a statistical test tool used to test associative hypotheses/test the relationship between two variables if the data is on an interval or ratio scale. The relationship in question is whether it is a positive relationship or a negative relationship.

#### D. Coefficient of Determination

The coefficient of determination shows the extent to which the contribution of the independent variables in the regression model method is able to explain variations and the dependent variable. According to Sugiyono (2017), it is used to find out how much the independent variable can explain the dependent variable.

### Hypothesis Determination Test

Hypothesis testing is a process for testing whether a hypothesis is accepted or rejected to become a parameter for a population in research. Hypothesis testing can be based on two things, namely: The level of significance or probability ( $\alpha$ ) and the level of confidence or confidence interval. Based on the significance level generally using 0.05. Incarrying out hypothesis testing there are two, namely:

$H_0: t \leq 0$  there is no influence of school operational assistance funds on optimizing the teaching and learning process at SDN Pisangsambo 1.

$H_1: t > 0$ , there is an influence of school operational assistance funds on optimizing the teaching and learning process at SDN Pisangsambo 1

#### A. Partial Test (T Test)

According to Sugiyono (2017), partial tests are used for analysis or hypothesis testing if the researcher intends to determine the influence or relationship between the independent and dependent variables, where one of the independent variables is controlled or made fixed. This research will test how big the influence of school operational assistance funds (X) is on partial optimization of the teaching and learning process (Y). To find out whether variables X and Y variables are significant or not, the error tolerance value is  $< 0.05$ .

### 3. Result and Discussion

School Operational Assistance is assistance provided to schools that have the best performance in each region. In line with the Ministry of Education and Culture's policy to pay more attention to schools in 3T (Frontier, Outermost, Disadvantaged) areas.

With the BOS program, it is hoped that schools can focus more on efforts to improve the quality of learning without being constrained by costs for operational needs. The government also continues to strive to improve every BOS policy and supporting regulations to further encourage the effectiveness of the program.

The aim of this research is to find out how much influence BOS funds have on optimizing the teaching and learning process and saving culture, so the author will use statistical tests to find out whether statistically there really is a significant influence between School Operational Assistance Funds on Optimizing the Teaching and Learning Process in Schools. State Policy. The research conducted by the author consists of one dependent variable, namely Optimization of the

Teaching and Learning Process (Y) and one independent variable, namely School Operational Assistance Funds (X). Where to find out whether or not there is a relationship or influence between one variable and another variable, an analysis needs to be carried out using SPSS version 28 software with the following analysis stages.

### 1. Normality Test Results

		Unstandardized Residual
N		32
Normal Parameter <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	3.01747137
Most Extreme Differences	Absolute	.070
	Positive	.070
	Negative	-.067
Test Statistic		.070
Asymp. Sig. (2-tailed) <sup>c</sup>		.200 <sup>d</sup>

a. Test distribution is Normal.

Source: Data Processing (2022)

Based on the results of the normality test, the significance value of 0.200 is greater than 0.05. So it can be concluded that the residual values are normally distributed.

### Simple Linear Regression Results

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	7.467	7.604		.982	<,334
Bantuan Operasional Sekolah	.720	.275	.430	2.612	<,014

a. Dependent Variable: Optimalisasi

Source: Data Processing (2022)

Column B in the constant can be seen that the value of the dependent variable Optimizing the teaching and learning process is 7.467 while the value of the independent variable BOS (b) is 0.720, so the regression equation can be written:  $Y = a + b$  regression direction coefficient and states the average change in variable Y for each change in variable X by one unit. This change is an increase if b is positive and a decrease if b is negative. So from this equation it can be translated: a). The constant of 7.467 states that if there was no value of School Operational Assistance for Optimizing the teaching and learning process it would be 7.467. b). The X Regression Coefficient of 0.720 states that each addition. 1 value of School Operational Assistance means the value of Optimizing the teaching and learning process increases by 0.720.

### 1. Correlation Coefficient Results

Pearson Product Moment

		Bantuan Operasional Sekolah	Optimalisasi Proses belajar Mengajar
Bantuan Operasional Sekolah	Person Correlation	1	.430
	Sig (2-tailed)		.014
	N	32	32
Optimalisasi Proses Belajar Mengajar	Person Correlation	.430*	1
	Sig (2-tailed)	.014	
	N	32	32

Source: Data Processing (2022)

Based on the table above, a correlation value of 0.430 is obtained if referring to Sugiyono's guidelines (2014: 250), then the influence of school operational assistance on optimizing the teaching and learning process can be categorized as moderate because it is in the range (0.40-0.599).

1. Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.430 <sup>a</sup>	.185	.158	3.067

a. Predictors: (Constant), School Operational Assistance  
 Source: Data Processing (2022)

In the coefficient of determination test in the table above, it is known that the R value is 0.185 or if the percentage is 18%. It can be concluded that variable X is BOS in explaining variable Y, namely Optimization of the teaching and learning process by 18%. The remaining 81.5% is explained by other variables outside the model.

1. T Test Results (Partial Test)

Model	Unstandardized Coefficients		Standardized Coefficients		T	Sig.
	B	Std. Error	Beta			
(Constant)	7.467	7.604			.981	<.334
Bantuan Operasional Sekolah	.720	.273	.430		2.612	<.014

a. Dependent Variable: Optimizing the Teaching and Learning Process  
 Source: Data Processing (2022)

The calculated t test is 2.612 for the School Operational Assistance variable with a confidence level of 0.05 and degrees of freedom = n-2 = 30. The t table is 1.697. To draw a decision, a comparison must be made between the values of the calculated t and the t table. The calculated t value for School Operational Assistance is 2.612 which is greater than the t table of 1.697. Thus, H0 is rejected and H1 is accepted, which means that there is an influence between School Operational Assistance on Optimizing the Teaching and Learning Process at Pisangsambo 1 Tirtajaya State Elementary School.

4. Conclusion

Based on the results of the research and discussion that has been described regarding the influence of School Operational Assistance Funds on Optimizing the Teaching and Learning

Process by saving culture at Pisangsambo 1 Tirtajaya State Elementary School, the author can draw the following conclusions:

- 1) BOS funds have a significant effect on optimizing the teaching and learning process with a total influence of 18.5% (coefficient of determination).
- 2) The obstacles that occur at SDN Pisangsambo 1 Tirtajaya are caused by several factors, including the amount of BOS funds not being sufficient for school needs, frequent delays and difficulties in preparing reports on the use of BOS funds, and budget realization that is not in accordance with the School Financial Budget Plan (RAKS).
- 3) Efforts have been made by SDN Pisangsambo 1 Tirtajaya to overcome obstacles, namely, SDN Pisangsambo 1 collects voluntary contributions from parents of students, assists the BOS treasurer in preparing financial reports, and the Principal proposes revisions or changes to the budget so that it can be realized a budget that is in accordance with the School Financial Budget Plan (RAKS).

### **Suggestion**

Based on the results of the research and discussion that has been described regarding the influence of School Operational Assistance Funds on Optimizing the Teaching and Learning Process at Pisangsambo 1 Tirtajaya State Elementary School, the author can draw the following suggestions:

- 1). It is recommended that schools be able to maintain or improve the quality of education by providing BOS funds
- 2). It is recommended for schools to report the use of BOS funds, the principal, BOS treasurer and teachers should coordinate well, so that reports on the use of BOS funds can run smoothly.
- 3). It is recommended that policy makers continue to review and evaluate the policies issued, including the effectiveness of BOS management
- 4). It is recommended for schools to pay more attention to the obstacles that occur so as not to cause lasting harm to the school, by carrying out regular evaluations in order to find solutions to all problems that occur in the school environment.
- 5). It is recommended for schools to build better communication to socialize the School Operational Assistance funding program so that it can be implemented well for all parties so that it has a positive impact on the school.

### **5. References**

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