

EVALUATION IMPLEMENTATION OF BUDGET POLICY OPERATIONAL COST OF EDUCATION (BOP) IN STATE VOCATIONAL HIGH SCHOOL IN NORTH JAKARTA BIRTH YEAR BUDGET 2013

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Abstract

The aim of this research is to find out the extent of implementation process about Educational Operating Cost (EOC) at Public Vocational High School in North Jakarta consists of; (1)rationality which underlying Public Vocational High School in North Jakarta (2) stages (3)the main contents implementation of budget policy of Educational Operating Cost. (4) budget policy and (5) the impact of the implementation of Educational Operating Cost policy. This research uses qualitative methods with observation, interview and documentation. In this case the right approach and considered applicable is to use Countenance of Robert E. Stake because this model is considered to provide an overview in the beginning of evaluation results to the evaluation criteria of policy implementation. Stake stressed that there is two basic activities in the evaluation of Description and Judgement which emphasizes three stages such as; Antecedents (Context), Transaction (Process), Outcomes (Output), as this model has more advantages than the other methods. The research carried out at Public Vocational High School in North Jakarta consisting of 8 (eight) schools. The impact of expected implementation policy evaluation is : School can implement message contents of Government Rule Number. 34/2015 which generally aims to fund education operational activity in order to implement compulsory education 12 years. to complement the needs of teaching and learning activities, to maintain educational facilities, and to improve the management of the school administration.

Keyword: *The Evaluation, Implementation, Educational, Operating Cost (Eoc)*

Education is a distinctive possession and a tool of struggle for humans, because no other creature needs education, so education is a human effort to humanize human beings. Education has a strategic and urgent value in the development of a nation, because with the education of the survival of a nation will remain well guaranteed. National education increases faith and devotion to God Almighty and forming noble character in order to educate the life of the nation. Because the essence of education is not only functioning for how to know, and how to do, but very important is how to be, so it can be how to live together, in accordance with the concept of education according to UNESCO. Education budget from central government (APBN) and local government (APBD) for education unit is given in the form of grant in accordance with prevailing laws and regulations. Law Number 20 Year 2003 regarding National Education System, especially related to Provincial Governor Regulation of Special Capital Region of Jakarta Number 34 Year 2013, matters studied in more depth, among others: (1). Formulation process (2). Stages (3). Main Content (4). Implementation of BOP Budget Policy and (5). Impact of Implementation of Budget Operational Expenditure Policy (BOP) at State Vocational High School (SMK) in North Jakarta.

The focus of this research is to measure the effectiveness of the implementation of education budget policy (BOP) at State Vocational High School (SMK) in North Jakarta. This study aims to evaluate the implementation of the policy from the initial process (formulation), Implementation Process (implementation), to the performance evaluation (impact) implementation of the policy. The sub-focuses of this study include: (1) rationality (2) stages (3) main content, (4) implementation results, and (5) impacts (outcomes) from the Implementation of Education Operational Budget (BOP) has been established. Model of Countenance from Robert E. Stake emphasizes the two basic activities in the evaluation are Descriptions and judgments and distinguishes three stages in the education program: Antecedents (Context), Transaction (Process), and Outcomes (Output).

Evaluation is the process of delineating, obtaining, and providing descriptive and judgmental information about the worth and merit of some object's objectives, design, implementation, and impact in order to guide decision making, serve needs for accountability, and promote understanding of the involved phenomena . Widoyoko, (2013: 3). Nanang Fattah, (2012: 234) concerning the evaluation gives the following statement: In general terms of evaluation can be equated with appraisal, rating and assessment, words expressing attempts to analyze policy outcomes in meaning Units of value. In a specific sense the evaluation is concerned with the production of information on the value or benefits of policy outcomes when the results of the policy in fact have value. This is because these results contribute to a goal or goal. In this case, it can be said that the policy or program has reached a meaningful level of performance which means that the policy issues are made clear or well resolved. Evaluation is one of the tools to see how far progress and weakness in milki an institution. Thus, evaluation has functions and objectives, as suggested by Akdon, (2006: 176). With respect to the evaluation function states:

That the function of evaluation is to determine the level of success and failure of an organization and provide input to overcome the existing problems. Advantages of evaluation are useful for the improvement of planning, strategy, policy, for decision-making, for program / activity control purposes, for improvement of inputs, processes and outputs, improvement of order or system of procedures. Suharsimi Arikunto, (2009: 206) and Cepi Safruddin Abdul Jabar, That; The Evaluation Objectives describe the various alternative policy recommendations that are necessary and feasible to solve the policy problem. With regard to the purpose of Evaluation, an evaluation research, Carol Weiss (1976: 6), says that evaluation can be distinguished from other forms of analysis based on the following six things:

(1). Evaluation is intended for decision-making, and for analyzing problems as defined by decision makers, not by researchers. (2). Evaluation is a character assessment. Research aims to evaluate program objectives. (3). Evaluation is research done in policy settings, not in academic settings. (4). Evaluation often involves conflict between researchers and practitioners. (5). The cost evaluation is not published, and (6). Evaluation may involve researchers in loyalty issues to funding agencies and social change improvements. Wayne Parsons, (2005: 547-58), Worthen, Blain R, and James R. Anderson (1988) say that evaluators have developed a systematic method for interpretation and new methods. Among these methods, which are often used today include:

(1). Determine whether goals have been achieved. (2). Determining whether laws, norms, democracies, rules, and ethical principles are not forgotten. (3). Determine whether the needs analysis has been reduced. (4). Determining the value of achievement. (5). Ask the assessment group, review data, assess successes and failures, assess the strengths and weaknesses of interpretation. (6). Compare the important variables with the expected results. (7). Compare the analysis reported by other programs whose business

is the same. (8). Interpreting the results of the analysis with the procedure that produced it. Tayibnapis, (2008: 129).

To obtain sufficient results on the Evaluation of Education Budget Policy Implementation (BOP) at Vocational High School (SMK) Negeri in North Jakarta in 2013, the model chosen (considered applicable) is the Robert E. Stake Countenance model. Because the model is considered to provide an overview of evaluation results from the beginning (since policy formulation) to the policy evaluation criteria. Stake emphasizes the two basic activities in the evaluation are Descriptions and judgments and distinguishes three stages in the education program: Antecedents (Context), Transaction (Process), and Outcomes (Output). So this model is seen to have advantages over other models, as it is in the Evaluation Models above.

Criteria for evaluation are applied retrospectively (ex post), criteria of evaluation of policy result are six things developed by Nanang Fattah as follows:

- a. Effectiveness refers to whether an alternative achieves expected outcomes, or achieves the objectives of the action.
- b. Efficiency relates to the amount of effort required to produce a certain effectiveness. The efficiency which is a synonym of economic rationality is the relationship between effectiveness and effort, the latter generally measured from monetary costs. Efficiency is usually determined through the calculation of the cost per unit of production or service.
- c. Adequacy relates to how far a level of effectiveness satisfies the needs, values or opportunities that generate problems. The criteria of adequacy emphasize the strong link between alternative policies and expected outcomes.
- d. Equity is closely related to legal and social rationality and refers to the distribution of business between different groups in society. An equity-oriented policy is a policy whose outcome or business is distributed fairly.
- e. Responsiveness refers to how far a policy can satisfy the needs, preferences or values of particular groups of people. Criteria for responsiveness is important because analysts can satisfy all other criteria: effectiveness, efficiency, adequacy of equity are considered to be failing if not responding to the actual needs of a group that should benefit from a policy.
- f. Appropriateness is closely related to substantive rationality because the question of policy precision is not concerned with individual criterion units, but two or more criteria altogether.

Table criteria evaluation implementation budget policy operational cost education (BOP) at state vocational school north jakarta

No	TypeCriteria	Question
1	Adequacy	1. Is the process of formulating the implementation data obtained at the beginning of the policy considered sufficient to be used as the reason for the implementation of the policy? 2. To what extent is the adequacy of BOP budget implementation process in North Jakarta SMK? 3. Is the implementation of BOP budget policy at State vocational high schoolNorth Jakarta adequate?
2	Conformity	1. Is the implementation of BOP budget policy in North Jakarta SMK in accordance with the Provincial Governor Regulation Special Capital of Jakarta No. 34 of 2013? 2. Is the implementation of the BOP budget policy appropriate to

No	TypeCriteria	Question
		the initial formulation?
3.	Effectiveness	1. Are the objectives set out in the implementation of this BOP budget policy achievable effectively?
4.	Efficiency	1. Is the achievement of BOP budget policy implementation in State vocational high school linear (managed) with the policy set by the Governor of Jakarta Capital Province Special Province No. 34 of 2013? 2. Does the quality of school performance improve with the implementation of the policy?
5	Equity	1. Are the benefits felt by the State vocational high schools the same? 2. Are all the targets set out in the implementation of the BOP budget policy getting the same treatment?
6	Responsiveness	1. Do the results of the BOP Budget policy implementation satisfy the needs, preferences or values of particular groups?
7	Accuracy	1. Is the desired result (goal) really useful or valuable?

Table 2.6 Evaluation Criteria for Policy Implementation
Budget Operational Cost of Education (BOP) in State vocational high school North Jakarta

METHOD

This research uses mixed approach. With the evaluation method is the Countenance evaluation model. The instrument grille consists of components, Indicators, Instruments, data sources and instrument grains. Techniques of data analysis in this research is a technique or process of data analysis in qualitative research has been done since the researchers before entering the field research. The analysis is conducted on the data of the preliminary study or secondary data that will be used to determine the research focus.

FINDINGS

Based on the empirical data described in the description of strengths, weaknesses, opportunities and challenges according to the aspects evaluated in the antecedents component of the implementation of the Operational Budgetary Education (BOP) policy at State Vocational High School (SMK) in North Jakarta, the data can be analyzed Further compliance with the evaluation criteria and the desired objectives (intents) in the Congruence Analysis summarized and presented as follows:

Analysis of Congruence in Antecedents Components

DESCRIPTION		ASSESSMENT	
<i>Goal</i>	<i>Observation</i>	<i>Criteria</i>	<i>Decision</i>
BOP Budget Objectives are expected to be known by the implementer of policy according to	Empirical data indicates BOP Budget objectives are well known. Guidance on technical guidance is	The existence of clarity of BOP budget objectives.	Being in high category, fulfilled very effectively, there is a clear BOP budget objective that is BOP Funding for School /

DESCRIPTION		ASSESSMENT	
the formulation and policy guidelines so as to realize the objectives of the BOP budget	available in every State vocational high school to make guidelines in realizing the objectives of the BOP Program.		Madrasah Affairs to finance education operational activities at School / Madrasah Negeri in the framework of compulsory education of 12 (twelve) years.
BOP Budget Policy Implementers should be committed to the implementation of the BOP Budget, so as to implement it properly.	Empirical data indicate that policy implementers have expressed willingness to implement the policies according to their capabilities and potentials, but still complain about many things.	The existence of policy implementing commitment to free all learners from all forms of levies and to improve the performance of educators and education staff at State vocational high schoolerssebut.	Being in moderate category, fulfilled quite effectively. The policy executive declares a commitment to implement it well, although it is still accompanied by grievances.
Implementation of the policy should have expertise in managing the budget in accordance with the provisions of Governor Regulation No, 34 of 2013, so that it can carry out the policy carefully and well.	Empirical data shows that from 8 (eight) State vocational high school in North Jakarta almost all (96%) have ability to manage BOP budget, although in fact many inconsistencies between percentage provisions are stated in Pergub. 34 of 2013 with the eyes of the budget set forth in the RAKS in each school.	The professionalism of BOP Budget Policy implementers in realizing the policy objectives	Being in the high category, or effectively the implementers of BOP Budget policy, but the need for improvements Provision of implementation or realization of the percentage of the budget contained in Pergub no.34 of 2013.
The principals have made great efforts in realizing BOP budget policy through their commitment and cooperation in	Budget implementers and users assessed that there is a need for a placement of the percentage of budget allocations set out in	The existence of high support and commitment of the principals in the implementation	The Principal's support is quite high, meaning that the implementation of the BOP Budget is complete in the learning infrastructure, and the

DESCRIPTION		ASSESSMENT	
realizing it in accordance with the provisions of Government Regulation No. 34 of 2013.	Governor's Regulation No. 34 of 2013, as each requirement of learning activities in each school will vary. For that purpose, BOP Budget users first submitted the RKAS before the beginning of the education year	of BOP Budget Policy Implementation at State vocational high schoolin North Jakarta.	vision of the school mission and school work program.
The percentage distribution of BOP budget allocations should be based on RKAS reference from each School that has been designed according to the learning needs in each year.	Has allocated the percentage of BOP Budget in accordance with Government Regulation No.34 of 2013, but it needs improvement, because there needs to be relevance between budget and requirement in each school.	Before Pergub is implemented, it is necessary to have a RKAS proposal from each school. Then it is validated to be used as reference of BOP budget at the school.	The relevance of the Implementation of the Use of BOP Budget as stipulated in Government Regulation No.34 of 2013 with the fact that the need to be funded is a consequence to BOP transgression toward the improvement of school needs so that schools can innovate and be creative in managing the budget.
The entire process of the provisions in Gubernatorial Number 34 of 2013 and participation of RAKS made by the school is a creative, participatory and transparent step in the implementation of BOP Budget especially at State vocational high schoolin North Jakarta.	There has been a desire and participative assumption from the schools in allocating BOP budget percentages.	Schools can submit budget requirements as outlined in the RKAS.	It is proposed for subsequent periods of school participation in determining the percentage allocation of the BOP budget resulting in synchronization, transparency and two-way justification.

Transactions

The effectiveness of the implementation process of the Operational Budget Operational Budget (BOP) policy is evaluated based on the application of management functions in the BOP implementation guidelines. At least, it can implement management functions such as planning, organizing, monitoring / supervision and evaluating the provision of performance data of the principals of State vocational high school North Jakarta.

Analysis of Congruence in Components of Transactions:

DESCRIPTION		ASSESSMENT	
<i>Goal</i>	<i>Observation</i>	<i>Criteria</i>	<i>Decision</i>
Planning In the process of BOP policy implementation is expected to be done planning activities to be performed.	Empirical data indicate that policy implementers have strategic plan in implementing BOP program especially Pergub Number 34 year 2015	There is planning in the preparation of evaluation of BOP Budget Policy implementation	The effectiveness of the implementation of the BOP Budget Policy implementation process in moderate or moderately effective category is implemented because all Principals have strategic plans in the use of BOP funds, but there are components that are lacking in operational planning.
Organizing In the process of policy implementation is expected to be done organizing activities according to the plan that has been prepared. Next organize the preparation of the next steps.	Empirical data show that organizing activities for the preparation of implementation steps.	The existence of organizing activities for the preparation of stages of implementation of the BOP Budget policy	The effectiveness of organizational implementation of budget policy Operational budget Education is in the low category or less effective. This weakness occurs as a logical outcome of the lack of operational planning. It takes a solid team to assist the policy implementer (Principals) in each school.
Monitoring In the process of policy implementation is expected to be monitored BOP budgeting activities in accordance with	The policy implementers stated that monitoring of the process of use of BOP budget has been done.	Monitoring of BOP budget usage activities in accordance with those already budgeted at the beginning of the proposal.	The effectiveness of the evaluation of the use of the BOP budget falls into the category quite effectively.

DESCRIPTION		ASSESSMENT	
the budgeted in the initial proposal submission.			
EvaluationIt is expected to evaluate the use of BOP budget, so that it will be done well.	Empirical data indicate that evaluation of BOP budget activities has been performed.	Evaluation of budget usage activities in the form of audit of Accountability Report.	The effectiveness of the implementation of the evaluation of the use of budget activities in the category quite effective, but needs to be refined continuously in order to transparency at any time.

. Outcomes.

The last step in the evaluation of the implementation of the Budget Operational Budgeting policy, that is evaluation of the results of its implementation. The effectiveness of the results of policy implementation is apparent through the implementation of the BOP program in the State Vocational School and the achievement of the objectives set forth in the implementation of the BOP budget.

Contingency between Evaluation Components

<i>Kontingensi Logis</i>	<i>Kontingensi Empiris</i>	
<i>Intens</i>	<i>Observations</i>	<i>Actualization</i>
Komponen Antacendents: 1. Policy Objectives 2. Policy Executing Commitment. 3. Policy Implementation Expertise. 4. Support of the Head of the Head of Sub-Office 5. 5. BOP Implementation Standard Available to support policy implementation process so that every executor of budget activity do well.	<ul style="list-style-type: none"> • The Implementation Objective of the Distribution of BOP Funds is well known. • The Principal declares commitment to the implementation of the BOP Budget. • The expertise of budget implementers has not been achieved optimally • Principals Support the implementation of budgetary usage. • There are clear BOP Standards. 	<ul style="list-style-type: none"> • High • Moderate • Low • High • Moderate



<p><i>Komponen Transactions:</i></p> <ol style="list-style-type: none"> 1. <i>Planning.</i> 2. <i>Organizing</i> 3. <i>Monitoring / Supervision</i> 4. <i>Evaluation:</i> <p><i>Against the implementation of the use of BOP Budget in accordance with Governor Regulation No. 34 of 2013, so that it will be implemented properly and transparently.</i></p>	<ul style="list-style-type: none"> • <i>Implemented</i> • <i>Implemented</i> • <i>Partially implemented</i> • <i>Partially Implemented</i> 	<ul style="list-style-type: none"> • <i>High</i> • <i>High</i> • <i>Moderate</i> • <i>Moderate</i>
		
<p><i>Komponen Outcomes:</i></p> <ol style="list-style-type: none"> 1. <i>Results / Actual Implementation of BOP Budget Policy</i> 2. <i>Responsiveness</i> 3. <i>Continuous improvement</i> 4. <i>The pursuit of transparency</i> 	<ul style="list-style-type: none"> • <i>Reached</i> • <i>Implemented</i> • <i>Implemented</i> • <i>Partially Implemented</i> 	<ul style="list-style-type: none"> • <i>High</i> • <i>High</i> • <i>High</i> • <i>Moderate</i>

Empirical contingency indicates that the initial condition of the strategic environment of the implementation of the Operational Cost Budget (BOP) policy determines the process and learning outcomes in a school, especially State vocational high school in North Jakarta. Based on the results of contingency analysis between the components evaluated, it can be further analyzed contingency between the aspects evaluated are:

- (1) There is a contingency between the clarity of BOP budget policy objectives and the implementation of BOP budget policy at State vocational high school in North Jakarta. But the clarity of BOP budget policy objectives does not necessarily improve the learning process in a school without other factors such as budget users' support, commitment of the tasks of budget implementers, transparency in BOP budget management and participation for all parties in order to realize the implementation of budget policy The BOP.
- (2) There is a contingency between the commitment of the policy implementer and the implementation of the process and the achievement of the implementation of the BOP budget policy.
- (3) There is a contingency between the expertise of the policy implementers and the implementation of the process and the achievement of the policy implementation of the BOP Budget.
- (4) Support of Headmaster of State vocational high school in North Jakarta has contingency with implementation process and achievement of BOP budget policy implementation.

- (5) There is contingency between Regulation of Governor of DKI Jakarta Province NO. 34 Year 2013 with the implementation of BOP budget implementation process and results.
- (6) There is a contingency between.

DISCUSSION

1. Antecedents

Based on the evaluation data on the implementation of Education Operational Budgeting (BOP) policy at State vocational high school in North Jakarta, it turns out that the antecedents component is the initial condition of the strategic environment required in the implementation of the Budget Operational Budget (BOP) policy is the determinant component of the effectiveness of the component components of the process and the results Implementation of the policy. Strengths and weaknesses in the antecedents component affect the process and results of its achievement. (Sumarno, Jalal dan Supriyadi, 2005:5), internal efficiency and external efficiency have a very strict relationship. These two aspects complement each other in determining the efficiency of the overall education system.

Next (Blocher, et.all 1999:290), Activities related to efforts to implement educational program units at the education unit level can be called cost drivers. So Implementation is one of the stages of a series of processes or cycles of a policy. Armstrong and Chapman (2011:38)

Implementation: The policy maker's blind spot. As mentioned at the start of this chapter, strategic policy design is important but, on its own, is not enough. Implementation is of equal importance. Loans are not easy to implement, so the international landscape is littered with failed schemes. Many countries have a woeful record of collecting repayments. It is one thing to design a good loans system, quite another to make sure that the money is paid promptly and accurately to the right people and that repayments are collected effectively. After introductory discussion, we consider the prerequisites for an effective loan system, before outlining the tasks that are necessary to create and run a scheme, illustrating some of the problems that can arise where implementation fails; we then discuss an implementation myth.

In the implementation of BOP Budget policy there are two main factors that must be fulfilled so that the policy can be implemented effectively. Firstly, in terms of policy implementation criteria and secondly from the side of fulfillment of operational standard of BOP policy implementation. In the implementation of BOP budget policy, the policy implementation requirements that should be met are: (1) there is a clear goal. The objectives of the BOP Budget Policy have been clearly stated and clearly stated in the Pergub. No. 34 of 2013, which provides assurance that the general purpose of BOP funding for schools / Madrasahs in this case State vocational high school in North Jakarta is to finance the operational activities of education at the State Vocational School in the context of compulsory education 12 years. Commitment of policy implementers to implement BOP Budget policy.

With the commitment to implement the policy, then the implementation of the policy will make concrete efforts to improve the delivery of learning processes both in the classroom and learning that terjasdi in the workshop, practice room and Vocational Laboratory. So increase knowledge, and improve his skills. (3) Expertise of policy implementers to implement policies in line with BOP policy objectives. However, the evaluation data shows that there are already teams established in the effort of implementing the BOP policy. This team is helping the Sekolah Head in carrying out its duties and functions, especially in terms of function as a

budget user in his school. (4) The support of Principals in the form of commitment and cooperation in realizing the transparency of BOP budget usage is the most important support, which should be strengthened in the form of support for the active participation of all school members. (5) The availability of support from all parties will facilitate the steps and performance of the implementers of the BOP Budget policy in the school, so that the more transparent and transparent.

2. Transactions

The criteria for evaluating the effectiveness of the implementation of the Operational Budgetary Education (BOP) policy at State vocational high school in North Jakarta are specially determined based on the application of authority functions of budget users who always refer to the implementation provisions which in this case are contained in the Governor Regulation of DKI Jakarta Province Number 34 Year 2013. Effectiveness of BOP Anggaran implementation process is determined by the effectiveness of the implementation of the functions of the implementers and users of the budget. *which is framed in one good management.* Hikmat (2009: 126-127) in his book states:

One of the functions of management is to prepare a budget (budgeting). Therefore, one of the tasks of the manager is to make a budget. Every institution needs carefully planned financing. Therefore, managers must pay attention to income earned before spending funds for certain activities. A budget is a plan for using financial resources needed to carry out integrated activities. Some things to consider in the financing function are: (1). Planning about the amount of costs required; (2). Sources of costs obtained or sought; (3). Use mechanism; (4). Funding activities; (5). Bookkeeping patterns and accountability; and (6). Supervision.

H.A.R. Tilaar explained that talking about management education is inseparable from education policy and educational goals. Thus speaking about the implementation of the policy means closely related to the implementation of management for the achievement of the policy objectives themselves. Thus the effectiveness of the implementation of BOP Budget policy relates to the effectiveness of School management implementation by each of the implementers and users of the budget. According to Tedd Wall as quoted by Syahrizal Abbas that "it takes commitment and awareness in making changes Management of Higher Education"

The ineffectiveness of the implementation of management functions in the implementation process of the BOP Budget Policy is of course related to the commitment and awareness of the policy implementers to commit in implementing the policy. It takes seriousness to do the planning, organizing, monitoring / supervision and evaluation of the implementation process of BOP Budget policy. The statement of weak management in education has been stated by H.A.R.Tilaar that "the education process in Indonesia has shifted to a routine without management". To change these conditions requires a revolutionary step, so that the process of education includes quality assurance of education, and the system of use of education finance budget in which the implementation of BOP budget can be managed effectively by applying integrated quality management and transparency. If all this time the management of the budget system is only a routine without management then through the implementation of BOP Budget policy at State Vocational School, especially in North Jakarta, it can improve itself and improve the budget management system and process more on

integrated management approach, so the percentage allocation can be in accordance with Pergub Nomor 34 of 2013 and vice versa.

3. Outcomes

The results of the implementation of the Budget Operational Budget (BOP) policy appear in the school performance outcomes. The effectiveness of BOP Budget implementation results at State vocational high school in North Jakarta has been achieved is a reflection of the effectiveness of antecedents components; Preliminary strategic environmental conditions of policy implementation and transactions; Overall policy implementation process. The contingency between the components of the evaluation can be stated as follows: (1) If the initial condition of the strategic environment of the implementation of the BOP Budget policy is in the low category then the process and results are low as well, (2) If the initial condition of the strategic environment of BOP Budget Policy implementation is in moderate category The process can be in the moderate to low category. (3) If the initial condition of the strategic environment of BOP Budget policy implementation is in the high category then the process can be in the high, moderate, even low category, as well as the result.

The 1945 Constitution Chapter XIII article 31 paragraph 4 states that the state prioritizes the education budget of at least 20% of the State Revenue and Expenditure Budget (APBN) and the Regional Revenue and Expenditure Budget (APBD). Law Number 20 Year 2003 regarding National Education Chapter XIII article 48 states that the management of education funds is based on the principles of justice, efficiency, transparency, and public accountability. Government Regulation Number 19 of 2005 concerning SNP Chapter IX article 62 article 1 states that education funding consists of investment costs, operating costs, and personal costs.

The State of Indonesia prioritizes 20% of the education budget from the State Expenditure Budget (APBN) and the Regional Revenue and Expenditure Budget (APBD), then strengthened again by Law Number 20 Year 2003 concerning the National Education System, meaning that the progress of education in the homeland in recent periods has progressed which is significant in line with the sizable allocation of education funds from the national and regional budgets. So that in the future the quality of education is getting better and the results .

Based on the descriptive description, it can be stated that the effectiveness of the result of the implementation of the Operational Budgetary Education (BOP) policy depends on the effectiveness of BOP Budget implementation process and the initial condition of the strategic environment required in the implementation of the Operational Budgetary Education (BOP) policy at State vocational high school in North Jakarta. So that will be realized synchronization and effectiveness between Products policy Governor No. 34 of 2013 with the implementation of policies in the field which in this case State vocational high school in North Jakarta Through escorting and monitoring system continuously, it will be able to build ongoing improvement.

CONCLUSION

The Operational Cost of Education, hereinafter abbreviated as BOP, is the allocation of funds provided by the Provincial Government of the Special Capital Region of Jakarta to the School / Madrasah included in this research object is the Vocational High School (SMK) of North Jakarta based on the number of Non-Registered Educational Students and Educators. Stages Implementation of Operational Cost Operational Policy (BOP) according to the Provincial Governor Regulation No. 34 of 2013 includes: (1) Ownership of documents (2)

Conducting socialization to all school residents and parents of learners (School committee). (3) Establishment of TIM Implementing Activities. (4) Preparation of Proposal of Activity Plan (5). Implementation (6) Document Archiving (7) Preparation of Accountability Report (LPJ) (8) Caring for and preserving goods already purchased from BOP funds. The main content (content) of the implementation of the BOP budget policy is started by holding a special meeting of the school's residents first, then invite parents to hold an internal BOP socialization meeting of the school's residents. Provision of BOP funds for State vocational high school in order to finance the operational activities of education in the framework of compulsory education 12 (twelve) years. Specifically aimed at: (1) freeing all learners from all charges, (2) improving the performance of teachers and school employees, (3) providing non-personnel operational costs and honoraria Non-personnel educators and non-civil servant educators, (4) Complementing the need for teaching and learning activities, (5) maintaining educational facilities, and (6) improving school administration management.

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