

School Operational Assistance Fund Management Strategy in Improving Quality and Achievement at SDN 020 Penajam Paser Utara

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Abstract

This study aims to determine and analyze the School Operational Assistance Fund Management Strategy in Improving Quality and Achievement at SD Negeri 020 Penajam. This research was conducted at SD Negeri 020 Penajam. This type of research is descriptive research with a qualitative approach. The number of informants is 4 (four) people. Using data collection techniques in the form of interview guidelines, observation and documentation. Based on the results of research and data analysis in the previous chapter that the strategy of managing school operational funds in improving quality and achievement at SD Negeri 020 Penajam. Based on the SWOT analysis shows that the strengths possessed by SD Negeri 020 Penajam make SD Negeri 020 able to compete with other schools. This is because by optimizing the management of BOS funds to establish cooperation with educational institutions and the private sector, in addition to developing extracurricular programs that are interesting and relevant to students' interests, establishing cooperation with the surrounding community and the private sector to support financing and training.

Keywords: Management strategy , BOS funds, quality and achievement

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INTRODUCTION

Education is an important means of improving the quality of human resources and plays a strategic role in national development and facing global challenges. According to Yayan (2019), education is very important for humans to develop their own competencies in order to answer the challenges of the ever-evolving era. Quality education is a mandate regulated in Law Number 20 of 2003 concerning the National Education System, with the aim of forming individuals who are faithful, pious, creative, independent, and have character.

However, the quality of education in Indonesia is still low, as seen from Indonesia's education ranking which is in 67th position out of 209 countries in 2023 (worldtop20.org). One of the problems often faced is the low learning achievement of students which is influenced by internal and external factors, including the lack of learning facilities in schools. The School Operational Assistance (BOS) Program is one of the government's efforts to support improving the quality of education by providing operational funds for elementary and secondary schools.

In Penajam District, Penajam Paser Utara Regency, there are 44 elementary schools receiving BOS funds, including SDN 020 Penajam. In 2024, this school received funds of Rp. 160,720,000 for 164 students. However, the quality of education at the school is still low,

especially in terms of student learning achievement that has not met the Minimum Completion Criteria (KKM). Lack of student learning motivation and minimal extracurricular facilities are obstacles to improving their achievements.

This study aims to analyze the management strategies implemented at SDN 020 Penajam in an effort to improve the quality of education and student learning achievement through the management of BOS funds. The strategy is expected to answer existing challenges, as well as maximize the use of BOS funds to improve the quality of education at this school.

Relationships Between Variables and Hypothesis Development

In the study regarding the Aid fund management strategy Operational School (BOS) for increase quality and achievement at SDN 020 Penajam Paser Utara, the relationship between variables studied can explained through theory management strategic and research previously . According to Whellen & Hunger (2012), management strategic is series actions involving planning , organizing , implementing and supervising For reach objective term long . In the context of BOS fund management , research Haradi (2022) shows that the planning and monitoring process of BOS funds is very important For success implementation in schools . At SDN 020, the implementation good BOS planning will help optimize use of funds in procurement facility learning and development source Power education , so that impact positive to quality education .

Quality education often rated from facility schools and resources Power human , as explained in Yayan's study (2019) that good education can increase competence students . At SDN 020 Penajam , the quality of education measured through provision facility adequate learning , as well as the appropriate role of the teacher with qualifications . BOS funds play a role role key in provide books lessons , means learning , and development professional teachers who improve quality Study teach .

Performance Study is one of indicator main quality education , as explained by Tohirin (2008). Irham's research (2012) shows that performance Study influenced by internal and external factors , including facility learning and motivation students . With the existence of BOS funds, facilities studying at SDN 020 can repaired , so that increase motivation Study students and in general direct influence performance academic they .

Connection between variable in study This namely effective BOS fund management expected can increase quality facility education , which then will impact on increasing performance Study students . Research This in harmony with findings Haradi (2022) who emphasized importance supervision and planning in use of BOS funds for reach results more education Good

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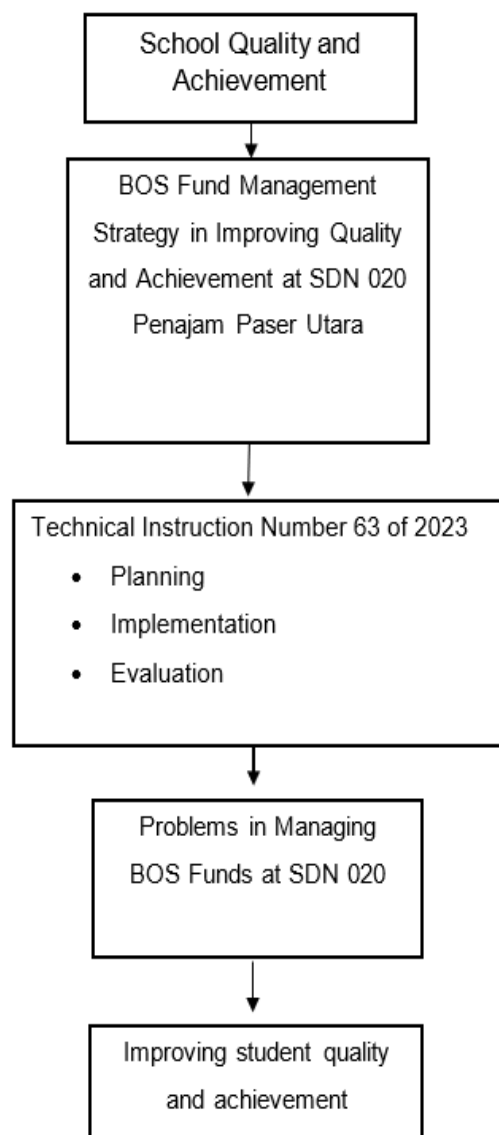


Figure 1: Framework of Thought

METHODOLOGY

In research about BOS (Assistance) fund management Operational School) at SDN 020 Penajam Paser Utara , is used approach qualitative For explore and understand the processes, people, and events involved with BOS fund management . Sukmadinata (2010) explains that study qualitative aiming For understand phenomenon social from corner view participants , which involves interviews , observations , and investigations to participants and objects in research . Rukajat (2018) added that approach qualitative generate descriptive data in written word form or oral from observed subjects . Research this is also of a nature descriptive , which focuses on depiction phenomena , events , or issue latest during research . Descriptive study try analyze problem current as it appears at the time investigation .

Primary data was obtained direct from informant key through interviews , including Head School , Treasurer School , Committee School , and Grade 6 Teacher at SDN 020 Penajam . Informant This chosen Because involvement those who are significant in BOS fund management , providing outlook direct about financial strategy For increase quality and achievement . Secondary data originate from documents and observations at SDN 020 Penajam . This is additional data sources that complement primary data, including relevant notes and reports with BOS management . Techniques for taking sample used are purposive sampling and snowball sampling, which involve election the informant who is considered to be the most knowledgeable about Topic research , started with a number of figure key and expand sample as required .

Data Analysis Methods

1. Data Analysis Techniques

Data analysis techniques are the process of compiling data that has been collected For find conclusions and useful information . According to Miles & Huberman (2007), data analysis is organized in stages chronological For understand When phenomenon certain happened . In the research this , is used SWOT analysis for analyze internal factors (strengths and weaknesses) and external (opportunities and threats) in management of BOSNAS and BOSDA at SDN 020 Penajam Paser Utara.

2. Drafting Process Planning Strategic

strategy development process involves three stages : data collection , analysis , and decision making decision . Stage data collection includes evaluation internal and external factors . At this stage analysis , used various tool like TOWS matrix , BCG, and grand strategy matrix for increase accuracy analysis . Stage final is taking decision , which uses matrix planning strategic quantitative For make it easier choosing the right strategy .

3. Data Validity Test

Data validity testing is carried out through triangulation . **Triangulation source** compare information from various source like results interviews , observations , and documentation . **Triangulation technique** verify data with use more from One methods , such as observation , interviews , and documentation , for ensure accuracy of the data obtained .

Variable Measurement

According to (Ismail dkk, (2019) definition operational is define variable in a way operational based on observed characteristics that allow researcher For do observation or measurement in a way careful to a object or phenomenon .

Operational definitions in research are detailed explanations of how the variables in research will be measured or defined concretely. The operational definition provides clear and measurable instructions on how to collect data and measure the variables used in research as follows:

- 1.Management strategy management finance is a structured and strategic approach For manage source Power finance a organization or entity with objective For reach sustainability finance , manage risk finances , and maximize mark for stakeholders interest
- 2.Use of Aid Funds Operational School (BOS) is Use of BOS Funds in study This is use of funds that allocate it from BOS Fund. Indicators The use of BOS funds is appropriate with procedure instruction BOS technical .
- 3.Performance Study Student is results from the learning process student usually on every end year the teachings presented in report performance Study or report card .

RESEARCH RESULT

State Elementary School 020 Penajam located on Jl. Pondo Uma, Kelurahan Saloloang , District Penajam , Regency North Penajam Paser. School This be in the area beautiful coast with life close social and cultural ties with activity agriculture and fishing . In the year of 2024/2025 academic year , school This have 1 Head School , 9 teachers (6 civil servants, 3 PPPK, 4 regional honoraria), and 4 staff education (2 staff) administration , 1 librarian , 1 guard school). Total students totaling 158, spread across classes 1 to 6. Facilities and infrastructure consists of from 9 rooms class , library , canteen healthy , teacher's room , room head schools , and toilet facilities .

Management strategic at SD Negeri 020 Penajam follow Sedarmayanti's theory , which includes formulation , implementation , and evaluation of strategy. Strategy formulation is stage beginning , which includes determination vision and mission , analysis internal and external environment , determination objectives , and identify key strategies For reach success

. Research This done from August 11 to September 11, 2024, with method interviews , observations , and documentation as tool data collection .

planning at SD Negeri 020 Penajam started with meeting annual involving head school , teacher, treasurer , committee school , and parents . They compile Plan Activities and Budget School (RKAS) based on need school and instructions BOS technical . After prepared , the RKAS is displayed on the wall school For transparency .

BOS funds are calculated based on amount students , where each student received Rp 980,000. With 164 students at SD Negeri 020 Penajam , the total BOS funds received school amounting to Rp. 160,720,000.

BOS fund budget received by Penajam 020 Public Elementary School Rp . 160,720,000 in 2024 is allocated For financing the 7 National Education Standards (SNP), as following : development standard contents Rp. 800,000, standard process Rp. 22,940,000, standard educators and staff education Rp. 30,305,000, standard facilities and infrastructure Rp. 67,218,000, standard management Rp 26,192,000, standard financing Rp 5,570,000, and standard valuation Rp 7,515,000.

BOS fund planning is carried out through preparation of RKAS, which contains source income and expenses annual For support education programs school . Based on Minister of Education and Culture Regulation No. 63 of 2023, BOS funds should be fulfills 8 SNPs, but in the RKAS of Penajam 020 Public Elementary School No There is allocation budget For development standard competence graduate of

Stage implementation is part important in BOS fund management . Based on results interview with informant , implementation of BOS funds at SD Negeri 020 Penajam involving three stage main , namely distribution , withdrawal and use of funds.

1. **Stage Distribution of BOS Funds** . BOS funds are distributed twice in One year per semester, and the amount of funds received by the school depending on the amount students . This fund transferred direct from center to account school . However , the disbursement of funds requires letter recommendation from service education after RKAS report completed . Obstacles faced is the BOS fund not always can cover all need school , such as material cleaner or activities that are not budgeted . Some activities , such as competitions and IHT (In-House Training), must experience change Because limited funds.
2. **Stage Withdrawal of BOS Funds** . Withdrawal of BOS funds is carried out by the head of the school. school and treasurer with bring letter recommendation from service education . Procedure This ensure that disbursement of funds according to with applicable rules . Retrieval process No Can done anyone , and must follow provisions that have been set .
3. **Stage Use of BOS Funds** . The use of BOS funds is focused on financing the 7 National Education Standards (SNP) that have been arranged in RKAS. Standard This covers activity operational school , such as repair physique light , purchase facilities and infrastructure , payments honorary teacher salaries , as well as procurement goods and services . However , no all planned activities in RKAS can realized , and there is a number of need school that does not budgeted , such as material cleaner , which must be borne by the teacher.

Bookkeeping is part important from use of BOS funds. Treasurer responsible answer on recording receipt and disbursement of funds through two books , namely Book Tax Assistant and General Cash Book . Bookkeeping This used as proof openness and for making report accountability delivered to education authorities .

Reporting of Aid funds Operational School (BOS) is part important from accountability school to government and society about management and use of BOS funds. Reporting This carried out by the BOS Management Team , with role main held by the BOS Treasurer and his assistants . report Accountability of BOS funds at SD Negeri 020 Penajam prepared by the treasurer and head school as guarantor answer main . Report This covers various document such as RKAS, General Cash Book , Tax Book , receipts , order notes goods , letters orders , and documentation activities . Reporting done each semester, with two reports in a year , and BOS funds are not can disbursed before report previous semester accountability finished done .

Implementation Management Strategic at SD Negeri 020 Penajam

Implementation management strategic at SD Negeri 020 Penajam focuses on planning , monitoring , analysis and evaluation sustainable For reach objective desired education . In the context of this , management strategically very important for institution education For reach superiority competitive and optimize achievement goals and aspirations school .

A. Strategy Formulation

1. Formulation of Vision and Mission

strategy formulation process begins with formulation vision , mission and goals school , which is fundamental steps in determine direction school to front . Analysis depth and involvement all stakeholders are needed for the steps to be taken in accordance with hope all party .

Vision of SD Negeri 020 Penajam " Realization " participant educate people who are faithful and pious , have character good , achieving , and loving environment through realization Profile Pancasila Students ."

This vision covers aspect development integrated students with standard national education , especially on standards competence graduates . With focus on development character and spiritual values , school try to form character strong students , who will support achievement a greater vision wide at level education furthermore . According to Sedarmayanti in his book " Strategic Management , " vision serve the purpose of organizational strategy is to focus energy and resources power in the desired future . While formulation mission covers objective formation organizations , activities , and tips organization , which becomes foundation compilation strategic planning .

2. Analysis Internal and External Environment

Analysis internal and external environment is an important process in stage strategy formulation . Analysis This aiming For understand situation school in a way comprehensive so that management can respond changes that occur with the right strategy . SD Negeri 020 Penajam use SWOT analysis (Strengths, Weaknesses, Opportunities, Threats) as tool For understand strengths , weaknesses , opportunities and threats faced .

Furthermore researcher do analysis and description of the data that has been collected moment study through interviews , observations , and also studies documentation use answer problem research that has been formulated with use SWOT analysis .

For to obtain a better picture flexible about SWOT analysis that has been done , then need use table internal and external factors .

For determine the rating and weight of each internal factor and external factor external made in form questionnaire to respondents , where each question item given alternative Answer . Every each answer is given mark with follow rule assessment from very important , important , less important , and not important for factor strength and opportunity given value

4 (strongly agree) to value 1 (no agree). While factor weaknesses and threats given value 1 (strongly agree) to value 4 (no agree).

In the making IFAS Matrix is needed known and evaluated internal environment of the organization . There are five steps in making matrix this , namely

1. IFAS is concerned internal environment , in steps beginning a list of factors was created important internal environment that becomes strengths and weaknesses of organization .
2. Every the above factors need determined weight on the weight , starting from 0.0 to very important factor important up to 1.0 for very important factor .
3. Next , in the steps Second , each factor is also given rating start from number 1 to 4 rank This describe how much big effectiveness of response strategies very badly ; score 2 if response organization The same just with average other organizations that are in industry ; value 3 if response other existing organizations in industry ; value 4 if response organization to environment external is very good and optimal.
4. Next step , each weight or scales on steps second multiplied with the ranking that has been determined in step third For get mark weighing it (*earned score*).
5. Final add up mark scales For every change to make the total weighted organization the can known .

No matter how much internal factors to consider , both That strength and also weakness , total value weighted result will range from 1.0 for very low up to 4.0 for very high , with score the average is 2.5. With Thus , if from results IFAS matrix found that results obtained below 2.5 means Internal conditions of the Organization in on the other hand , if the result more from 2.5 can delivered , the internal position of the organization relatively strong For know more clear the answer that concerns internal and external factors can seen in the table following :

Table 1 Internal Factor Evaluation Matrix (IFE Matrix)

FACTORS MAIN INTERNAL	WEIGHT	RATING	WEIGHT X RATING
STRENGTH			
1. BOS fund management	0.25	4	1.00
2. Extracurricular programs	0.20	4	0.80
3. Support from society and parents	0.25	3	0.75
			2.55
WEAKNESS			
1. Limitations budget	0.15	2	0.30
2. Facilities and infrastructure not enough	0.10	1	0.15
	0.05	2	0.15
3. Lack of training For fund manager			0.60
Total	1.00		3.15

In the table above can seen total value of mark IFAS Matrix of Penajam 020 Public Elementary School is 3.15 value This show that in his efforts executing strategy shows that school be in the top position average in matter internal strength in the whole . related with field marketing , finance , and organization . No different with making IFAS matrix , in making EFAS matrix is also necessary known and evaluated environment external organization in the environment that is :

1. EFAS concerns environment external ; at the stage beginning made a list or outside factors important environment external good to be opportunities and threats
2. Every factor on need determined weight or the weight , starting from 0.0 to very important factor important up to 1.0 for very important factor weight or scales This state how much important every factor the in industry place company That different , with a total of all weight or scales The same with 1.0.
3. Next , in the steps Second , each factor is also given rating start from numbers 1 to 4. Ranking This describe how much big effectiveness of response strategy various factor external That value 1 if company respond to it very badly ; score 2 if response company The same just with average other companies that are in industry ; value 3 if response company to factors external the compared to with response other existing companies in industry ; value 4 if response company to environment external is very good and optimal.
4. next step , each weight or scales on steps second multiplied with the ranking that has been determined in step third For get mark weighted score .
5. Final add up mark scales For every change so that the total value weighed company the can known .

Likewise with EFAS matrix , if from EFAS matrix results found that results obtained below 2.5, meaning organization with existing conditions Not yet capable utilise opportunity optimally and very vulnerable to threat competition . This means that in face dynamics environment external , company in position weak on the other hand , if the result more from 2.5 can concluded , in face dynamics environment external position organization relative strong .

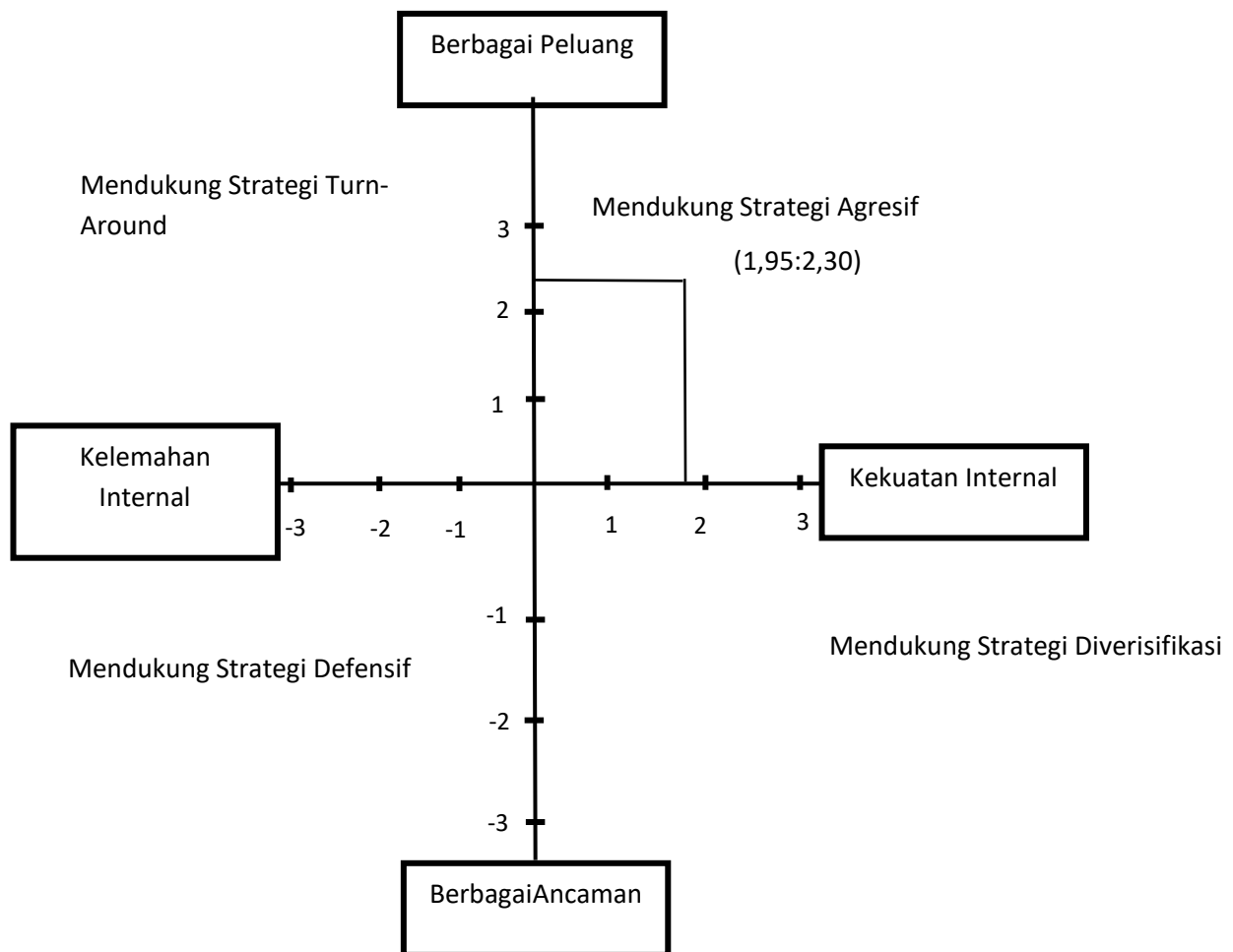
Table 2 Matrix External Factor Evaluation (EFE Matrix)

FACTORS MAIN EXTERNAL	WEIGHT	RATING	WEIGHT RATING X
OPPORTUNITY			
1. Cooperation with Educational Institutions and the private sector	0.30	4	1.20
2. Training for teachers	0.25	4	0.75
3. Exciting innovative program interest student	0.20	3	0.80
			2.75
THREAT			
1. Policy changes government regarding BOS funds	0.15	2	0.30
2. Competition with other schools	0.05	1	0.10
	0.05	2	0.05
3. Social and economic issues in society			0.45
Total	1.00		3.20

The table above is EFAS Matrix of Penajam 020 Public Elementary School can seen that the total of mark EFAS matrix owned company is 3.20. This is shows the strategy being implemented Organization in a way effective describe opportunity existing external and avoid influence negative potential from threat . Next , it is carried out calculation on other than the table above For to know the most appropriate strategy carried out by SD Negeri 020 Penajam

. Based on difference the determined point coordinate organization as seen in the picture following .

Figure 2 SWOT Analysis Diagram of SD Negeri 020 Sharpener



The image above explain that mark score For factor strength is of 2.55 and for factor weakness of 0.60 then difference from mark the is of 1.95 while mark score For factor opportunity is of 2.75 points score For factor threat is of 0.45 then difference from mark the is of 2.30. The values difference the can to form point coordinates , namely (1.95;2.30). So that obtained position organization is in quadrant 1 which is a a very favorable situation Because own opportunities and strengths so that can utilise the opportunities that exist . So that the right strategy For implemented by SD Negeri 020 Penajam in condition This is support policy aggressive growth (*Growth oriented strategy*) Rangkuti (2003), so that hypothesis or answer temporary as stated in study This can accepted . With method as following :

1. Optimizing Management of BOS Funds for to weave cooperation with institution education and sector private .
2. Develop interesting and relevant extracurricular programs with interest students , holding hands community local and sector private For support financing and training .

Based on SWOT analysis shows that the strengths possessed by SD Negeri 020 Penajam make SD Negeri 020 capable compete with school others . This is because of optimization Management of BOS Funds for to weave cooperation with institution education and sector private , besides That Develop interesting and relevant extracurricular programs with interest students , holding hands community local and sector private For support financing and training .

Analysis results study use SWOT matrix that combines strengths , weaknesses , opportunities and threats company . Analysis internal school factors done with give description general about strengths and weaknesses of the school analysis factor external do For give description general about opportunities and threats faced school .

This matter in line with Porter's theory (2001) states that : Analysis internal environment consisting of from Human Resources . Financial Resources and Marketing Resources and analysis environment external .

See from results identification strengths , weaknesses , opportunities and threats from school with use SWOT analysis , which was obtained from results observation school to design policies based on SO Strengths-Opportunities Strategy , WO Weaknesses-Opportunities Strategy, ST Strengths-Threats Strategy , and WT Weaknesses-Threats Strategy .

No matter how much the amount factors included in IFE Matrix , total weighted average range between the lowest 1.0 and the highest 4.0 with an average of 3.0. total weighted average below 3.0 describes weak organization internally , while the total value above 3.0 indicates strong internal position . Such as EFE Matrix , IFE Matrix . Total factor own influence to weighted average total range Because weight always totaling 1.0.

SWOT matrix is tools used For compile marketing strategy factors . Matrix This can describe in a way clear how opportunities and threats external factors faced by the company , can customized with strengths and weaknesses it has . Matrix This can produce four sets of possibilities alternative strategies that can taken by the leader in face increasingly fierce competition competitive . SWOT Matrix of SD Negeri 020 Penajam can seen in the picture following :

Table 3 SWOT Matrix of Penajam 020 Public Elementary School

<div>IFAS</div> <div>EFAS</div>	<i>Strengths (S)</i> <ol style="list-style-type: none"> 1. BOS fund management 2. Extracurricular programs 3. Support from society and parents 	<i>Weakness (W)</i> <ol style="list-style-type: none"> 1. Limitations budget 2. Facilities and infrastructure underprivileged school adequate . 3. Lack of training For fund manager
	<i>Opportunities (O)</i> <ol style="list-style-type: none"> 1. Cooperation with Educational Institutions and the private sector 2. Training for teachers to use increase competence 3. Exciting innovative program interest student 	<div> <i>SO Strategy</i> <ol style="list-style-type: none"> 1. Optimizing Management of BOS Funds for to weave cooperation with institution education and sector private 2. Develop interesting and relevant extracurricular programs with interest students , holding hands community local and sector private For support financing and training . </div> <div> <i>WO Strategy</i> <ol style="list-style-type: none"> 1. Training For fund managers and teachers, working together with institution education For increase capacity and skills in fund management and methods teaching . 2. Form team fundraising involving parents and the community For repair facilities and infrastructure school , and For support educational programs . </div>
	<i>Treats (T)</i>	<div> <i>ST Strategy</i> </div> <div> <i>WT Strategy</i> </div>

<ol style="list-style-type: none"> 1. Policy changes government regarding BOS funds. 2. Competition with school other . 3. Issue social and economic in society 	<ol style="list-style-type: none"> 1. Taking advantage of extracurricular programs and good fund management For promote superiority school , so that can interesting student new although There is competition with school other . 2. Improvement involvement society and parents in activity school For create strong support in face change policy government that influences BOS funds. 	<ol style="list-style-type: none"> 1. try to For look for alternative funding sources use overcome limitations budget , including submit a proposal for assistance to donor agencies . 2. Do training intensive For fund manager and staff school to be more Ready face issue social and economic influences environment school .
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Source : Researcher 2024

matrix in Table 4.9 produced four alternative cell strategies that can be taken conclusion by the leader company in business face increasingly fierce competition competitive .

1) SO Strategy

SO strategy is a strategy that is carried out with utilise all over strength For seize and exploit opportunity as big as possible .

Here are some strategies that you can use : done :

1. Optimizing Management of BOS Funds for to weave cooperation with institution education and sector private
2. Develop interesting and relevant extracurricular programs with interest students , holding hands community local and sector private For support financing and training

2) ST Strategy

ST strategy is a strategy in use the power that is possessed For overcome existing threats , strategies that can done is .

1. Taking advantage of extracurricular programs and good fund management For promote superiority school , so that can interesting student new although There is competition with school other .
2. Improvement involvement society and parents in activity school For create strong support in face change policy government that influences BOS funds.

3) WO Strategy

This strategy applied based on utilization the opportunities that exist with method minimize existing weaknesses . Some strategies that can be done that is

1. Training For fund managers and teachers, working together with institution education For increase capacity and skills in fund management and methods teaching .
2. Form team fundraising involving parents and the community For repair facilities and infrastructure school , and For support educational programs .

4) WT Strategy

This strategy applied For minimize weakness For anticipate existing threats , strategies implemented is :

1. try to For look for alternative funding sources use overcome limitations budget , including submit a proposal for assistance to donor agencies .

Do training intensive For fund manager and staff school to be more Ready face issue social and economic influences environment school

CONCLUSION

Based on results findings study about BOS fund management strategy in increase quality and performance students at Penajam 020 Public Elementary School who have presented in chapter previously , then can taken conclusion as following :

1. Management of BOS funds at SD Negeri 020 Penajam Already in accordance with BOS technical guidelines for 2023. BOS fund management is available three aspect important that is planning , implementation and reporting . In the management of BOS funds at SD Negeri 020 Penajam there is a number of lack namely in the process of compiling the RKAS where No existence budget allocated For to finance development standard competence graduates . Next there is obstacles in the process of distributing BOS funds are often the funds that distributed No can close all need school for example material cleaner which No budgeted resulting in teachers who own not quite enough answer Cleanliness of teacher and student toilets using personal funds For competitions that are not budgeted result in a number of activity such as IHT and extracurricular activities Scout done change / shift so that Sometimes children are also told bring material cleaner from House use bottle former . Use of BOS funds at SD Negeri 020 Penajam has maximized so that it can fulfil need school in increase quality learning . Some among them is procurement book learning , shopping for stationery, implementing assessments, etc. procurement of workshops for improvement teacher quality . Although thus of course the funds needed Still not enough However school has maximize use of BOS funds so that it can reach all components in schools .
2. Management process strategic at SD Negeri 020 Penajam covering three stage that is formulation , implementation and evaluation of strategy. Stage strategy formulation begins with formulation vision and mission and purpose school , then analysis internal and external environment with method SWOT analysis , before Finally done determining superior strategy . Stage implementation done through improvement competence power educators and implementation curriculum . Stage evaluation implemented in form meeting performance , alumni tracer study and deliberation program teacher groups such as MGMP/KKG.
3. Based on results SWOT analysis the right strategy For implemented by SD Negeri 020 Penajam in condition This is support policy aggressive growth (Growth oriented strategy) Rangkuti (2003) , Optimizing Management of BOS Funds for to weave cooperation with institution education and sector private sector . And develop interesting and relevant extracurricular programs . with interest students , holding hands community local and sector private For support financing and training .

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