



Guidelines for operational assistance: Implementation of Indonesia's education minister regulation 6/2021 at State High School 8 Medan, Indonesia

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Abstract

The utilization and distribution of Regular School Operational Assistance within the North Sumatra Provincial Education Office is currently experiencing problems in the form of delays and inaccuracies, which have resulted in delays in the distribution of BOS funds to schools. The problem in this research is related to the implementation of Minister of Education and Culture Regulation Number 6 of 2021 concerning Technical Instructions for Regular Operational Assistance at SMA Negeri 8 Medan, as well as identifying factors that hinder its implementation. This research uses qualitative research methods and qualitative data analysis techniques. Data was collected through observation, interviews, and documentation. The research findings are based on Edward III's theory by considering communication indicators, resource allocation, disposition, and bureaucratic structure. The research results reveal that the implementation of Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 6 of 2021 concerning Technical Instructions for Regular School Operational Assistance at SMA Negeri 8 Medan faces obstacles in terms of communication and resource allocation. However, in terms of disposition and bureaucratic structure, the implementation appears to be going well. Obstacles faced in implementation include slow management of School Operational Assistance (due to the absence of Standard Operating Procedures), misuse of the Regular School Operational Assistance budget, and incomplete accountability reports.

Keywords: Implementation, technical instructions for regular school operational assistance

Introduction

Education is one of the critical services that the State provides to its population to increase their knowledge, skills, and understanding. With quality education, individuals can achieve their full potential, develop abilities, and contribute to the social and economic development of society [1-2, 3]. Education also plays a role in forming character, values, and ethics which are important in social life. Through education, the State seeks to create citizens who are competent, competitive, and have a deep understanding of their rights and responsibilities in society [4, 5-6].

The right to education is guaranteed in the 1945 Constitution, Article 31 paragraph (1), which states that every citizen has the right to education, and paragraph (2) which requires every citizen to attend basic education which will be funded by the government [7]. Law Number 20 of 2003 Article 11 paragraph 2 also emphasizes that the government and regional governments are obliged to ensure the availability of funds for education for citizens aged 7 to 15 years. To ensure quality education, adequate funding is also an important factor, as regulated in Government Regulation No. 48 of 2008 concerning Education Funding. Article 2 of this regulation stipulates that education funding is a joint responsibility between the central government, regional governments, and the community. One of the government's roles in funding education is School Operational Assistance (BOS) [8, 9].

In this regard, the Ministry of Education and Culture of the Republic of Indonesia issued a policy in the form of Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 6 of 2021 concerning

Technical Instructions for School Operational Assistance [10, 11]. Regular School Operational Assistance in Minister of Education and Culture Regulation Number 6 of 2021 Article 1 states that: Regular School Operational Assistance, hereinafter abbreviated to BOS Regular, is a central government program to provide funding for operational costs for schools sourced from special non-physical allocation funds [8, 12].

South Medan Education Service Branch by North Sumatra Governor Regulation Number 3 of 2019 concerning Description of Duties and Work Procedures of the North Sumatra Province Education Service stated in Article 2 that the Education Service has the task of carrying out regional government affairs/provincial authority in the field of education and assistance tasks and one of its functions is in administering School Operational Assistance facilities. The South Medan Education Service Branch is one of 18 Education Service Branches in North Sumatra which is tasked with developing 198 private state SMA/SMK/SLB schools. To explore the distribution of Regular School Operational Assistance, the author chose the research object at the South Medan Education Service Branch, one of the main tasks and functions of which is to develop SMA/SMK/SLB schools in the South Medan working area. Receiving Regular School Operational Assistance by schools according to time and efficient management should be able to provide significant financial support and improve the quality of learning for students [6]. This is in line with the North Sumatra Provincial Government's efforts to create quality education. However, in practice, the use and distribution of Regular School Operational Assistance at the South Medan Education Service Branch still faces obstacles

in terms of speed and accuracy. As a result, the BOS funds that schools should receive are often late. In general, there are still schools that face various problems in being accountable for the use of School Operational Assistance funds. Several factors causing this problem include the School BOS Management Team's lack of understanding of the guidelines for using BOS funds and a lack of discipline in financial reporting by the BOS Treasurer.

The management of Regular School Operational Assistance at SMA Negeri 8 Medan is also facing problems, this has surfaced in the mass media. The problems that occurred at this school, as explained by Bondan, and Kasintel, were the modus operandi of misappropriation of School Operational Assistance Funds carried out by the suspect, namely realizing expenditures without legal responsibility. Finally, the former head of SMA Negeri 8 Medan was detained by special criminal investigators (Pidsus) from the Prosecutor's Office. Medan State (Kejari) Monday 19/7/2021. (https://medanbisnisdaily.com/news/online/read/2021/07/19/139464/selewengan_dana_bos_mantan_Head_sman_8_medan_dilahan).

In the research entitled "Implementation of the Use of School Operational Assistance (BOS) Funds for Teacher Development and School Facilities in Semarang City Middle Schools" conducted by Refgi in 2019, researchers identified four key components in the implementation of School Operational Assistance (BOS) which are used to improve quality teachers and school facilities at Semarang City Middle School. These four components include the socialization stage of the use of BOS funds, the allocation of BOS funds for teacher development and school facilities, the use of BOS funds for these purposes, and the benefits obtained from the use of School Operational Assistance funds^[13].

On the other hand, in a thesis written by Wan Sri Permata Dewi in 2017, entitled "Implementation of Decree of the Director General of Islamic Education Number 361 concerning Technical Instructions for School Operational Assistance for Madrasahs for Fiscal Year 2016," the researcher stated that the factors that influence implementation These decisions include communications, resources, disposition, and bureaucratic structure. To increase the success of implementation, clearer improvements are needed in the bureaucratic structure in implementing these decisions^[13].

To find out in detail about the existing problems, this writing aims to overcome the problem formulation that has been prepared. First, this research seeks to explore and analyze in detail the implementation of Minister of Education and Culture Regulation Number 6 of 2021 relating to Technical Instructions for Regular Operational Assistance at SMA Negeri 8 Medan. Furthermore, this research also aims to identify and analyze obstacle factors that could hinder the implementation process of Minister of Education and Culture Regulation Number 6 of 2021 concerning Technical Instructions for Regular Operational Assistance at SMA Negeri 8 Medan. Thus, this research comprehensively tries to understand the implementation and factors that influence this process, so that it can provide in-depth insight into efforts to improve the implementation of educational regulations in schools. Top of Form Bottom of Form

Research methods

This research uses a descriptive approach with qualitative methods, which aims to explore data related to the problem to be researched so that it can be described descriptively, qualitatively, and comprehensively^[14]. With this approach, the research will examine the existing reality and discuss the problems raised in connection with the Implementation of Minister of Education and Culture Regulation Number 6 of 2021 concerning Technical Instructions for Regular School Operational Assistance at SMA Negeri 8 Medan.

Descriptive research is a systematic procedure that aims to document the facts and characteristics of an ongoing population or phenomenon factually and accurately^[15]. The descriptive method was chosen to ensure the research results reflect actual conditions. Meanwhile, a public administration juridical approach is used to explain the implementation of Minister of Education and Culture Regulation Number 6 of 2021 concerning Technical Instructions for Regular School Operational Assistance at SMA Negeri 8 Medan.

Research informants consist of several categories, namely key informants who have essential knowledge related to research, main informants who are directly involved in the social interactions being studied, and additional informants who can provide information even though they are not directly involved in the social interactions being studied^[16]. In this research, key informants included the Medan 8 State High School BOS Team, represented by the Treasurer and Committee Members. The main informant involved the Principal and Deputy Principal for the Curriculum Division of SMA Negeri 8 Medan. Meanwhile, additional informants were parents of students at SMA Negeri 8 Medan. This research utilizes information from various sources to provide an in-depth understanding of the implementation of these regulations.

Data collection is an essential element in scientific research because the data collected is the main basis for solving the problem being researched. Data collection tools play an important role in extracting information that is relevant to research objectives. In the context of this research, the approach used is field research, where the researcher visits the research location directly to observe the situation and events that occur^[14].

Several data collection techniques were used in this research:

1. **Primary Data Collection, including:** a) Interview: Researchers carry out face-to-face communication with informants related to the research. Through interviews, the author asks relevant questions and records the informants' answers for further analysis; b) Observation (observation): Observation techniques are used to observe behavior and events related to research problems. Researchers directly monitored and recorded what happened in the implementation of Minister of Education and Culture Regulation Number 6 of 2021 concerning Technical Instructions for Regular School Operational Assistance at SMA Negeri 8 Medan.
2. **Secondary Data Collection, including:** a) Literature study: Data and information obtained through literature relevant to the research subject, including books, articles, and papers that are related to the research problem; b) Documentation study: This technique involves collecting data from documents and archives

related to the research problem, including the use of data sources from the internet that are appropriate to the topic being researched.

By combining these diverse data collection techniques, research seeks to ensure that the data obtained is current, accurate, and comprehensive. Primary and secondary data are used together to provide an in-depth understanding regarding the implementation of regulations at SMA Negeri 8 Medan by the research problem.

The data analysis technique in this research is a process carried out systematically to make it easier for researchers to obtain relevant conclusions. Data analysis includes organizing data obtained from various sources such as interview results, field notes, and other materials. This data was analyzed using a qualitative approach, which is inductive, meaning the analysis is based on the collected data^[14].

According to^[17], data analysis in research consists of three main stages that take place simultaneously, namely data reduction, data presentation, and concluding/verification. The first stage is data collection, where researchers search for and collect the data needed to achieve research objectives, especially related to the implementation of Minister of Education and Culture Regulation Number 6 of 2021 concerning Technical Instructions for Regular School Operational Assistance at SMA Negeri 8 Medan.

Data reduction, the next stage, is the process of selecting, focusing attention, abstracting, and transforming rough data recorded in field notes. Data reduction is an important part of analysis that helps researchers narrow the focus of analysis and understand the data better. During data collection, data reduction takes place continuously. Data presentation, the third stage, includes presenting information in various forms such as matrices, graphs, networks, and charts. Good data presentation is key to valid qualitative analysis, allowing the analyst to understand the data better and make accurate conclusions. Concluding is the final stage in data analysis, where the results of the analysis are verified and strengthened. These conclusions were also rechecked during the research to ensure the correctness, robustness, and suitability of the analysis results. Conclusions drawn from the data must be verified to ensure the validity of the research results.

Research results and discussion

Implementation of Minister of Education and Culture Regulation No. 6 of 2021 concerning Technical Instructions for Regular School Operational Assistance at SMA Negeri 8 Medan.

Agustino (2012) said that policy is a series of actions/activities proposed by a person, group, or government in an environment, especially where there are obstacles and possibilities where the policy is proposed to be useful in overcoming it to achieve the intended goal^[18]. Winarno stated that a more precise definition of public policy is as defined by Winarno (2010), namely that policy is a direction of action that has a purpose determined by an actor or a number of actors in overcoming a problem or problem^[19]. Furthermore, Syafiie (2012) stated that the meaning of public policy can be formulated as knowledge about public policy is knowledge about the causes, consequences and performance of public policies and programs, while knowledge in public policy is the process

of providing information and knowledge to executives, members legislature, judicial institutions and the general public which are useful in the policy formulation process and which can improve policy performance^[20].

George C. Edwards III developed the Policy Implementation Model which is used to analyze how government policies are implemented at the implementation level. This model consists of four main factors: Communication, Resources, Bureaucratic Structure, and Disposition^[21]. This research uses Edward III's theory to analyze the implementation of the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 6 of 2021 concerning Technical Instructions for Regular School Operational Assistance at SMA Negeri 8 Medan. The purpose of this analysis is to understand the factors that influence the success or failure of implementing these policies.

Communication

Communication according to Edward III^[21] is an important factor in the success of policy implementation. Effective communication ensures that policy implementers clearly understand what is expected of them. Good communication must be transparent, clear, and consistent. In the context of policy implementation, communication includes the transmission of messages to the appropriate personnel, message clarity, message consistency, the ability of the giver and recipient of the message to understand the meaning of the message, the method of delivering the message, and the media/means of delivering the message). Before a policy is implemented, policy implementers must be aware that a decision has been made and an order to implement it has been issued, so that they work with their respective authorities. Here the role of communication is very important to synergize every activity. Communication is the process of conveying information that is accurate, clear, consistent, and comprehensive as well as coordinating between agencies involved in the implementation process. In general, there are three important things in the policy communication process, namely transmission, consistency, and clarity^[21].

Transmission

In implementing the policies stipulated in Minister of Education and Culture Regulation No. 6 of 2021, before officials can implement a policy, they must be aware that a policy has been made and an order for its implementation has also been issued. For this reason, the policy must be conveyed to implementing officials through the available transmission (message delivery) process. The results of the interview regarding the role of superiors convey the policy on Technical Instructions for Regular School Operational Assistance as stated in Minister of Education and Culture Regulation No. 6 of 2021.

From the results of research in the field, it can be explained that the leadership has carried out its role in conveying information about Technical Instructions for Regular School Operational Assistance to employees as an initial form of socializing this policy. The issuance of the policy on Technical Instructions for Regular School Operational Assistance by Minister of Education and Culture Regulation No. 6 of 2021 was conveyed by the leadership in an official meeting which was specifically held to discuss this policy so that it could be known by all agency employees. Thus, it can

be concluded that the role of superiors in conveying information is adequate to support the implementation of Technical Instructions for Regular School Operational Assistance as stated in Minister of Education and Culture Regulation No. 6 of 2021.

Implementation of Technical Instructions for Regular School Operational Assistance requires the involvement of external parties, especially political parties and non-governmental organizations because the subject of the policy is the community. Therefore, agencies must carry out outreach to interested parties outside the school.

From the results of interviews with resource persons, it can be explained that the socialization of Technical Instructions for Regular School Operational Assistance to related parties was carried out intensively, namely by making an official announcement regarding the issuance of Minister of Education and Culture Regulation No. 6 of 2021. Socialization was carried out with related parties, namely by holding an official meeting with the leadership at the school. Submission of information regarding the implementation of Minister of Education Regulation Number 6 of 2021 has been accompanied by adequate explanations to the BOS School Team and to the general public. The explanation is carried out well so that the school BOS Team understands its duties and can carry out outreach to the community.

Thus, outreach to the general public is not sufficient to support the process of implementing the Technical Instructions for Regular School Operational Assistance policy by the Minister of Education and Culture Regulation No. 6 of 2021. Furthermore, communication in implementing the Technical Instructions for Regular School Operational Assistance must also be able to run smoothly and well. horizontally or vertically.

From the results of interviews in the field, it can be explained that communication in implementing the Technical Instructions for Regular School Operational Assistance policy is relatively good, especially if communication involves parties who play a major role in implementing regular BOS, although sometimes communication must be carried out directly and face to face, not via telecommunications media, but the positive value is that the information obtained is clearer and more effective. Technical Instructions for Regular School Operational Assistance involve many agencies. Thus, it can be concluded that the implementation of communication is very supportive of the implementation of the Technical Instructions for Regular School Operational Assistance policy by the Minister of Education and Culture Regulation No. 6 of 2021.

Clarity

In implementing the Technical Guidelines for Regular School Operational Assistance policy in the Minister of Education and Culture Regulation No. 6 of 2021, the delivery of information about the policy must be clear so that its implementation does not conflict with the intentions of the policy maker. In this case, superiors must be able to provide explanations, especially regarding the technical implementation of policies.

Submission of information on Technical Instructions for Regular School Operational Assistance by superiors has been accompanied by an explanation of the technical implementation so that all parties can understand more clearly what must be done and who should do it. The

superiors as the most responsible structure have attempted to convey policies accompanied by adequate explanations regarding the technical implementation of the policies. Therefore, it can be concluded that the delivery of information accompanied by explanations is sufficient to support the implementation of the Technical Instructions for Regular School Operational Assistance policy by the Minister of Education and Culture Regulation No. 6 of 2021.

Consistency

In implementing Minister of Education and Culture Regulation No. 6 of 2021, the delivery of information about the policy must be consistent in the sense of not changing. This means that all further decisions regarding its implementation must not conflict with the policy to be implemented. Therefore, every employee must truly understand the policy according to the policymaker's intentions.

Employee understanding of the various things that need to be done in the Regular School Operational Assistance Technical Guidance policy is quite good. Most of what is done in implementing the Technical Instructions for Regular School Operational Assistance policy are things that employees also do daily, the Technical Instructions for Regular School Operational Assistance policy can be easily understood by employees. Besides that, employees should be the first people who can understand and implement the intent of the policy.

From the results of interviews conducted by the author, it can be concluded that the Ministry of Education and Culture of the Republic of Indonesia uses various communication media, including the Internet and social media, to convey the policies it makes. One example is the dissemination of Minister of Education and Culture Regulation Number 6 of 2021 concerning Technical Instructions for Regular School Operational Assistance. This policy was conveyed to the North Sumatra Provincial Education Office via the WhatsApp application and can also be accessed via the official website <http://jdih.kemdikbud.go.id>.

Furthermore, the North Sumatra Provincial Education Office issued a Circular to schools to implement this policy. The communication process regarding regular School Operational Assistance is carried out indirectly and in stages, involving outreach by the North Sumatra Provincial Education Office Branch.

The communication flow process begins with the publication of the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 6 of 2021 by the Ministry of Education and Culture of the Republic of Indonesia. Furthermore, this policy was communicated to the North Sumatra Provincial Education Office via the Zoom platform, considering the COVID-19 pandemic situation at that time. The North Sumatra Provincial Education Office then socialized this policy through a circular, which was influenced by the restructuring of the budget for socialization activities. Then, the Principal directly conveys this information to members of the School Operational Assistance Team and the community.

However, it should be noted that obstacles in communication as described can affect the understanding and reception of information, so it is necessary to consider improvements in delivering policies and information more effectively. Based on the results of interviews and field

observations conducted by the author, the three communication indicators have been accepted by the school. However, there are several obstacles in conveying information to the public, especially students. This is due to the delivery of information via the Zoom platform and circulars which are sometimes not completely clear. The school that is the focus of this research is SMA Negeri 8 Medan, which is under the North Sumatra Provincial Education Office Branch of the North Sumatra Provincial Education Service, Ministry of Education and Culture of the Republic of Indonesia.

Implementation of Minister of Education and Culture Regulation Number 6 of 2021 to schools is only carried out through circulars from the Provincial Education Service to branch offices and schools. It is more effective if socialization is carried out directly with the school and involves all members of the School Operational Assistance Team. This will ensure more optimal results compared to current communication methods, which involve Zoom, circulars, and direct delivery by the Principal.

The communication obstacles currently faced mean that the messages communicated are not always clear and understandable, so there is a need for changes in communication approaches that are more effective, especially in terms of socializing activities and delivering messages. In this case, the North Sumatra Provincial Education Office needs to consider improving communication methods that are more interactive and direct, so that the messages conveyed can be more optimally understood and implemented by schools and the community.

Resource

Resources, according to Edward III ^[21], are a key factor in the success of policy implementation. Resources can be human resources, such as implementer competence, and financial resources. Without adequate resources, policies will remain mere documents without effective implementation. In implementing Minister of Education and Culture Regulation No. 6 of 2021, the issue of resources is also important to be able to implement and realize policies. It often happens that limited resources become an obstacle to implementing policies so that service results in the public interest are less than optimal. These resources can take the form of human resources, namely implementer competence, information systems, and financial resources, as explained below.

Implementor Competency

In implementing the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 6 of 2021 concerning Technical Instructions for Regular School Operational Assistance at SMA Negeri 8 Medan, the issue of resources is also important to be able to implement and realize policies by existing technical instructions. It often happens that limited resources become an obstacle to implementing policies so that service results in the public interest are less than optimal. The implementors in this research are employees implementing this policy, so employee competency is a determining factor in implementing Minister of Education and Culture Regulation No. 6 of 2021. This competency includes work ethic, job handling competency, and cooperation.

Employee work ethic is still low. This can be seen from a lack of work enthusiasm and lack of creativity so that work

implementation is late. Apart from that, employees also lack discipline in their work, both in terms of working time and in terms of handling work. This causes the policies set by the government to often be less successful in being implemented, including the Technical Instructions for Regular School Operational Assistance policy, which until now has not been implemented optimally.

Employees already have good abilities at work, because job placement is based on suitability between skills and their field of work. Apart from that, most of them have undergone training according to their field of work to improve employees' understanding and skills to be more competent in handling the work. Thus, it can be concluded that employee competency in carrying out work is good enough to support the implementation process of Technical Instructions for Regular School Operational Assistance by the Minister of Education and Culture Regulation No. 6 of 2021. In addition, employees who handle Technical Instructions for Regular School Operational Assistance must also be able to work together well.

Employee cooperation in the Technical Instructions for Regular School Operational Assistance policy is classified as poor. This may be due to employees having a good individualistic attitude in their duties by highlighting their work abilities more than their colleagues. Competition can certainly be an inhibiting factor in carrying out cooperation if there are no parties who make every effort to prevent unhealthy competition. Lack of employee cooperation is an obstacle in carrying out work, resulting in less support in the process of implementing Technical Instructions for Regular School Operational Assistance by the Minister of Education and Culture Regulation No. 6 of 2021.

Information Systems

Information systems play an important role in implementing the Technical Instructions for Regular School Operational Assistance policy because in implementing this policy information and documents must be able to flow quickly. Therefore, the implementation of Technical Instructions for Regular School Operational Assistance by the Minister of Education and Culture Regulation No. 6 of 2021 must be supported by a good information system in the agency. The existing information system is good enough to be used in implementing Technical Instructions for Regular School Operational Assistance. This means that the information system has been well designed so that it can meet information needs and can be accessed by various interested parties in society. Thus, it can be concluded that the information system at the agency is adequate to support the implementation of Technical Instructions for Regular School Operational Assistance by Minister of Education and Culture Regulation No. 6 of 2021.

Availability of Funds

The successful implementation process of Minister of Education and Culture Regulation No. 6 of 2021 also requires financial resources to provide the various facilities needed. Without the availability of sufficient funds, implementors will certainly have difficulty carrying out various things needed in the implementation process. Funding requirements for the Technical Instructions for Regular School Operational Assistance policy are often late, disrupting policy implementation. This certainly needs attention so that the policy can be implemented well.

Schools need to make savings so that annual funds do not run out immediately at the end of the year, waiting for funds to be disbursed for the next budget. It often happens that activities that are deliberately carried out to use up the budget at the end of the year immediately use up the total funds, so that at the start of the following year you start with a very minimal supply of funds.

Disposition

Disposition refers to the characteristics and attitudes of policy implementers. Good dispositions, such as commitment, honesty, and democratic nature, can support effective policy implementation. Conversely, if implementers have a disposition that is not by policy objectives, implementation can be ineffective (Edward III in [21]). Disposition describes the characteristics possessed by the implementer, which consist of commitment, honesty, and democratic nature. If the implementor's disposition does not support the achievement of the aims of the policy, the implementation of the policy will certainly fail. The disposition in implementing Minister of Education and Culture Regulation No. 6 of 2021 in this research is seen in terms of responsibility and commitment as follows:

Responsibility

Responsibility is a personal characteristic of how someone feels obliged to realize a goal, which in this research is realizing the implementation of Technical Instructions for Regular School Operational Assistance. All employees who implement Technical Instructions for Regular School Operational Assistance feel that the task of implementing these policies is their shared responsibility. Employees realize that the success and failure of implementing the Regular School Operational Assistance Technical Guidelines is in their hands, and is also a measure of the level of performance achievement. Apart from that, related external parties including political parties and NGOs are also aware of their respective responsibilities in the success of the policy, so they are very supportive of implementing the Technical Instructions for Regular School Operational Assistance by the Minister of Education and Culture Regulation No. 6 of 2021.

Commitment

Commitment is related to the implementor's willingness to implement the policies set in connection with the implementation of Minister of Education and Culture Regulation No. 6 of 2021. If the implementor has high commitment, the success rate of implementing activities will also be high.

Employees always show a strong commitment to supporting the implementation of the Technical Instructions for Regular School Operational Assistance policy, as can be seen from their enthusiastic attitude in discussing the various matters required for its implementation. Apart from that, superiors also always try to provide awareness to employees regarding the importance of Technical Instructions for Regular School Operational Assistance, so that all employees show support by preparing themselves to implement them. Likewise, the employees on duty have a strong commitment to support the implementation of Technical Instructions for Regular School Operational Assistance by Minister of Education and Culture Regulation No. 6 of 2021.

Bureaucratic Structure

Bureaucratic structure according to Edward III in [21], is another factor that influences policy implementation. The organizational structure tasked with implementing policies must support policy implementation. This includes aspects such as division of tasks, coordination, and clear procedures. The organizational structure tasked with implementing policies has a significant influence on policy implementation. The organizational structure includes the division of tasks and coordination, as will be explained below.

Division of tasks

A clear division of tasks in the organizational structure will prevent implementers from possible doubts in their work. Everyone needs to know what their duties and responsibilities are so that they can be implemented. Minister of Education and Culture Regulation No. 6 of 2021 can run well. The division of tasks has been well determined by superiors so that everyone knows the areas of work that must be handled and the limits of authority in these areas of work. This means that each employee knows well what duties and authority they have in implementing it. Likewise, SMA Negeri 8 Medan is aware of its duty to guide the community to support the implementation process of Technical Instructions for Regular School Operational Assistance by the Minister of Education and Culture Regulation No. 6 of 2021.

Coordination

Coordination in the implementation of activities is very important so that all activities can be combined with one goal by those set out in Minister of Education and Culture Regulation No. 6 of 2021. All employees are aware that implementing coordination is very important so that the service process runs smoothly. The implementation of this coordination was largely handled by superiors and was carried out well so that all activities became truly more integrated. In this way, the coordination of agencies and schools in implementation is sufficient to support the implementation process of Technical Instructions for Regular School Operational Assistance by the Minister of Education and Culture Regulation No. 6 of 2021.

Obstacle Factors in Implementing Minister of Education and Culture Regulation No. 6 of 2021 concerning Technical Instructions for Regular School Operational Assistance at SMA Negeri 8 Medan

The government, through the Minister of Education and Culture of the Republic of Indonesia, issued Minister of Education and Culture Regulation Number 6 of 2021 concerning Technical Instructions for Regular School Operational Assistance, which is the basis for organizing and managing Regular School Operational Assistance in each school receiving School Operational Assistance. SMA Negeri 8 Medan as one of the recipients of School Operational Assistance has also implemented the technical instructions in the Regulation of the Minister of Education and Culture of the Republic of Indonesia, but in its implementation, the school is faced with various obstacles, as described below.

Management of Regular School Operational Assistance is Slow (No SOP). In this research, according to the results of interviews with the School Operational Assistance Team in Bureaucratic Arrangements, SMA Negeri 8 Medan does not yet have Standard Operating Procedures in Implementing Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 6 of 2021, and the school is old in inputting RKAS so that the Sumatra Provincial Education Office North also took a long time to ratify the RKAS for recipients of School Operational Assistance.

Misuse of the Regular School Operational Assistance budget in this research was that the school had implemented Operational Assistance management. Regular School but the results are not yet satisfactory, because the management of Regular School Operational Assistance is carried out in 3 stages in one budget year, SMA Negeri 8 Medan in this research cannot show the results of budget realization for stage 1 in 2020 but the budget has been used. Budget abuse also often occurs because Regular School Operational Assistance spending is not by the RKAS for School Operational Assistance which is prepared before the budget is sent to the school account, which causes schools to experience findings with auditors. The accountability report is incomplete. At each stage in the expenditure of Regular School Operational Assistance, a valid accountability report should be prepared by the School Budget and Activity Plan. The stage 1 accountability report at SMA Negeri 8 Medan was not prepared, which caused the receipt and School Operational Assistance for stage 2 to also experience delays and inspections. from the competent authorities.

Conclusion

Implementation of Minister of Education and Culture Regulation No. 6 of 2021 concerning Technical Instructions for Regular School Operational Assistance at SMA Negeri 8 Medan has not gone well because there are still weak indicators. These weak indicators are in terms of communication and resources. In terms of communication, communication is still not running smoothly. In terms of resources, employees lack work ethic. Meanwhile, in terms of disposition and bureaucratic structure, the implementation of Minister of Education and Culture Regulation No. 6 of 2021 concerning Technical Instructions for Regular School Operational Assistance at SMA Negeri 8 Medan has gone well.

The obstacles faced by agencies in implementing Minister of Education and Culture Regulation No. 6 of 2021 concerning Technical Instructions for Regular School Operational Assistance at SMA Negeri 8 Medan are slow management of School Operational Assistance (no SOP), misuse of the Regular School Operational Assistance budget and incomplete accountability reports.

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