



Management of school operational assistance funds (*Dana BOS*) in State Junior High Schools at Agats City of Indonesia

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Abstract

This research aims to find out how the processes, procedures and solutions are in managing BOS funds in State Junior High Schools in Agats City. This research uses a qualitative approach which in its implementation carries out exploration through interviews and observations to find out the processes, programs and activities being studied. This research was carried out using the case study method, where the data was taken by directly asking people who experienced the event. The results of this research show that the process of managing BOS funds in State Junior High Schools in Agats City is carried out by following the financial management functions and BOS technical guidelines such as Budgeting, Accounting, and Supervision/auditing. Problems faced in managing BOS funds include the disbursement of BOS funds often being late before the specified time, no training in preparing and using ARKAS, not all school needs can be financed from BOS funds, implementing programs that have not been planned/sudden activities, the use of ARKAS often changes -changed, and there were differences in the interpretation of the BOS technical guidelines between the school principal and the Inspectorate. The solutions implemented by BOS fund management in dealing with the problems of managing BOS funds are forming a team to manage BOS funds and collaborating with other/related parties in procuring goods.

Keywords: BOS funds management, Junior High School

Introduction

According to Law Number 20 of 2003 on the National Education System, the government and regional governments are obligated to ensure the allocation of funding for the provision of education to all individuals aged 7 to 15 years. According to Article 34, paragraph (2), the government and regional governments have a duty to ensure that obligatory education at the basic level is provided free of charge. Under the stipulations of these laws and regulations, the government is required to offer two educational provisions to pupils enrolled in primary and comparable levels of education. Nevertheless, it is evident that education services continue to encounter several obstacles and deficiencies that demand prompt attention and solutions. The current issue plaguing the Indonesian nation pertains to the subpar quality of education, particularly in basic and secondary institutions (Purwari, 2020) ^[12]. The policy aims to augment the workforce in the education sector by giving priority to implementing a mandatory nine-year basic education program. Since 2005, the government has implemented the BOS (School Operational Assistance Funds) initiative to provide schools with support in managing and delivering quality education. BOS funding refers to the financial aid provided by the central government to all primary and secondary schools in Indonesia, regardless of their ownership (public or private), if they are ready to accept the cash. The BOS funds obtained serve as a financial resource for the educational unit, specifically to support the implementation of the learning process.

Efficient financial management can yield favorable outcomes by assuring optimal allocation of financing sources. The distribution of financial resources will exert a substantial influence on the overall caliber of education. As stated by Murti in (Maria & Yahya, 2021) ^[8], effectiveness refers to the successful attainment of predefined objectives

by aligning actual outcomes with desired outcomes. This demonstrates the necessity of aligning the expenses accrued with the outcomes attained. Moreover, as stated by Rusdiana and Wardija (2022) ^[2], educational financial management refers to a sequence of financial tasks conducted in the field of education with the aim of attaining predetermined objectives. These tasks encompass planning, allocation, budgeting, utilization, bookkeeping, storage, auditing, supervision, accountability, and reporting of financial resources. To get optimal outcomes, it is crucial to effectively utilize the financial resources acquired, while also ensuring careful financial management prior to undertaking any activity. In addition, financial management in school education encompasses the activities of recording, planning, implementing, ensuring accountability, and reporting (Rahmat & Husain, 2021) ^[13]. This highlights the importance of carefully considering the steps in financial management before to undertaking any activities, to facilitate the effective administration of each received source of cash by the school. Efficient management of the monies collected will ensure equitable distribution of resources across all educational units, promoting a feeling of fairness.

The purpose of BOS funds is to effectively alleviate the operational challenges faced by schools. However, the management of BOS funds often encounters intricate issues, as exemplified by the situation in Asmat Regency, particularly in state junior high schools. The BOS fund program is not yet fully efficient, as problems arise in both the distribution of funds and their utilization, which are not yet optimal. These issues arise frequently in the management of BOS funds, including distribution delays and resource constraints in financial management. In addition, the reporting system occasionally undergoes modifications, posing challenges for managers who require time to adapt and familiarize themselves with the

procedures. Consequently, this hinders BOS fund managers in their ability to submit reports.

The delays in the distribution of BOS funding will result in several consequences, including the disruption of teaching and learning activities, ineffective implementation of planned activities and programs, and difficulty in collecting reports on the utilization of money. In addition to that, there are also constraints in terms of limited resources and dynamic reporting methods, which impact the effective administration of BOS money and restrict the allocation of funding to all activities and development initiatives.

According to the given description, the researcher aims to investigate the administration of BOS money at state schools located in the city of Agats. To understand the process of managing BOS funds and how to address any issues that may arise, the researchers conduct research on the "Management of School Operational Assistance Funds (Dana BOS) in State Junior High Schools at Agats City of Indonesia". This research will yield significant advantages, particularly for other researchers and stakeholders in Asmat Regency. The research aims to address three key questions regarding the management of BOS funds in State Junior High Schools in Agats City

1. What is the process involved in managing these funds?
2. What are the challenges encountered in managing BOS funds in these schools? and
3. What are the proposed solutions for effective management of BOS funds in State Junior High Schools in Agats City?

Research Method

Research Type

From the standpoint of the research objectives, this research can be classified as qualitative research. During its execution, interviews and observations are utilized to investigate the conditions or phenomena that the research subjects encounter. The investigators of this investigation employed case study research. Case study research is a form of qualitative inquiry in which the investigator thoroughly examines programs, events, processes, or activities in the presence of one or more participants (Sugiyono, 2020) ^[20].

Research Location and Time

The selection of the area was determined by taking into consideration the geographical conditions and the accreditation status of schools in the Agats District, Asmat Regency. The chosen location is near the researcher's dwelling. The research was conducted at two locations: SMP Negeri 2 Agats, located on Jl. Dendew Village Syuru, and SMP Negeri Mbait, located on Jl. Woof Kampung Mbait Cemnes.

The study was conducted between April and June 2023. To conduct the research, it was necessary to coordinate the timing with both the school and the resource person. In addition to it, there is, of course, assistance provided by supervisors.

Data Source

This research necessitates data sources in the form of scenario observation papers and interviews, carefully chosen to provide a comprehensive understanding and support for the research. There are two different types of data sources that are acquired: primary and secondary data sources.

Primary Data Source

The primary data sources in this research consist of persons commonly referred to as participants or obtained directly from the source. The collected data in this study pertains to the administration of BOS money in State Middle Schools in Agats City. It focuses on the challenges encountered in managing BOS funds and the proposed solutions to address these challenges in Agats City. To acquire reliable, persuasive, and precise data for this study, the data sources utilized include the School Principal, BOS Treasurer, and Teachers.

Secondary Data Source

The researcher collected pertinent supporting data for this study by gathering information from many sources, including written and unwritten records.

Written documents are utilized to compile data and substantiate information. Research relies on written documents, such as the BOS Fund Accountability Report (LPJ), to gather extra information about participants.

Unwritten records are derived from symbols gathered through research, specifically offering precise supplementary information about the informant's statements, such as the actual state of the school environment.

Data Collection Techniques and Instruments

Researchers employ methodologies that are applicable to this form of qualitative research. The researcher serves as the primary instrument for collecting field data in this study. Several strategies are employed. Nasution (in Sugiyono, 2019) ^[19] asserts that observation serves as the foundation for acquiring knowledge. In this research, the interview technique involves directly questioning selected sources to obtain the necessary data for the researcher. The researchers conducted interviews with the BOS Team, which consisted of the Principal, BOS Treasurer, and a teacher/Deputy Principal. In addition, supporting materials in research activities were used as documentation strategies. This research conducts a comprehensive assessment of records and archives pertaining to the administration of BOS funds. In this research, the researchers employed triangulation methods. The researcher conducted interviews to gather key information. Subsequently, the researcher cross-validated the interview data using various methodologies, namely by examining documents such as LPJ BOS and curriculum documents.

Findings and Discussion

The utilization of BOS funds in school financial management greatly facilitates the execution of the teaching and learning process in schools. Efficient administration of BOS money leads to a more seamless execution of school programs and activities. This research discussion will present the findings in the field regarding the management process of Operational assistance funding at State Middle Schools in Agats City, in line with the problem formulation. The two institutions under investigation are Mbait State Middle School and Agats 2 State Middle School. Each school provides a detailed account of the outcomes of its sessions individually. The purpose of this is to facilitate data processing for researchers. To provide further elucidation, the data acquired from Mbait State Middle School can be delineated as follows:

Management Process of School Operational Assistance Funds (*Dana BOS*) at Mbait State Middle School

The financial management of Mbait State Middle School, particularly in the management of BOS money, follows established financial management patterns and adheres to BOS technical criteria. The steps involved in school financial management encompass Budget Planning, Accounting, and Auditing. The financial management process at Mbait State Middle School can be delineated into the following stages:

Budgeting

To understand the functioning of the BOS funds planning process, researchers conducted interviews with three individuals who are familiar with and utilize the BOS fund budget: the school principal, treasurer, and subject instructors at the school. These interviews involved posing a series of questions to gather information. Every source of information offers answers that, in theory, supplement one another. The initial two sources serve as budget managers for BOS funding, whilst the third source provides information regarding teacher involvement in budget planning.

After conducting interviews with the school principal, treasurer, and a school budget planning teacher at Mbait State Middle School, it was discovered that the preparation of the RKAS involves incorporating the school's objectives, which are outlined in the Long-Term Work Plan (RKJP) and the Medium-Term Work Plan (RKJM). When creating the School Budget Work Plan (RKAS), the school actively engages all members of the school community, including teachers and the school committee.

The school principal clarified that the sole source of financial support for the school is BOS money. This is seen in the development of financial plans that strictly prioritize student needs and the enhancement of teacher professionalism, as demonstrated in the Mbait State Middle School's RKAS. Hence, the principal's assertion is corroborated by the outcomes of an interview with the treasurer, which revealed that in addition to what was mentioned by the principal, the allocation of BOS funds also includes provisions for school upkeep, such as minor renovations and procurement of assets. This phenomenon is also seen in the Mbait State Middle School RKAS. Similarly, the findings of an interview with a teacher revealed that teachers were provided with the option to suggest programs to meet their requirements. If the budget allowed, all proposals would be considered, while adhering to the technical guidelines set by the Board of Studies (BOS). The BOS fund planning process at Mbait State Middle institution involved all components of the institution, as explained by the three sources. This aligns with the government's aim for transparent financial management, which involves soliciting input from several stakeholders during budget planning to enhance and elevate the quality of education.

Accounting

Accounting is a crucial aspect of budget management that involves administrative tasks. The education section diligently maintains meticulous bookkeeping for all financial expenditures to ensure smooth compilation of expenditure reports without any complications. The allocation of funds provided by the government or society can be tracked by the respective entities that contribute

them, namely the government or society. Bookkeeping facilitates the process of generating financial reports. Bookkeeping serves as a documented record that may be readily accessed and explained by interested individuals if necessary. However, to determine if bookkeeping is being done in relation to the management of BOS funds, the researcher conducted interviews with informants to gather information on whether the management of the BOS fund budget had proper bookkeeping. Additionally, the researcher reviewed the 2022 LPJ BOS documents and curriculum documents in schools to supplement the obtained information. According to the findings of interviews carried out by researchers with the principle and treasurer of Mbait State Middle School. Researchers obtain solutions for implementing the budget and expenditure of BOS funding. The treasurer performs the task of bookkeeping by meticulously documenting all incoming cash, accurately noting the amount received and the corresponding sources. In addition, the treasurer meticulously records all expenses and financial transactions done by the school in a comprehensive and detailed manner. The books utilized for documenting receipts and expenses through interviews and documentation studies were acquired, specifically: (1) a general cash book that records expenditures and receipts, (2) a cash subsidiary book that records expenditures and balances, (3) a bank subsidiary book that records receipts, expenditures, and balances from bank accounts, (4) a tax subsidiary book that records tax revenues, and (5) a subsidiary expenditure object detailing book that provides a breakdown of actual expenses and remaining budget.

Auditing

The audit process conducted at Mbait State Middle School focuses on the initial planning, bookkeeping, and implementation of activities/programs. The outcomes of this supervision serve as the foundation for evaluating the budget implementation at the school. To ascertain the monitoring and assessment pertaining to the utilization of BOS money at Mbait State Middle School in Agats City, the researcher conducted an inquiry by posing a series of questions to the principal, treasurer, and a teacher. The research findings, derived from sourced information, indicate that the implementation of programs funded by BOS money involved monitoring from both school principals and teachers. Additionally, external oversight was provided by the Education Service and the Inspectorate. The outcomes of the monitoring are utilized as evidence for assessing the utilization and documentation of BOS money. The review was conducted by internal school stakeholders based on material presented at the teachers' council meeting. Any utilization of the budget and implementation of projects that have not been documented are utilized as material for evaluation. Moreover, this assessment serves as feedback for BOS fund managers to execute the plans outlined in the RKAS.

The assessment of the utilization of BOS funds is conducted annually by external entities, namely the Asmat Regency Education Service and the Asmat Regency Inspectorate. The purpose of this evaluation is to modify the utilization of BOS money and the relevant rules. In addition to the inspectorate, the principal of Mbait State Middle School also clarified that the assessment of the utilization of BOS money was conducted by BPKP, which was presented by a team from the education office and the Asmat district

inspectorate. The objective of the audit is to reconcile the reports on the utilization of BOS funding with the genuine evidence in the field. The audit is conducted meticulously, commencing with the examination of both the treasurer and the school principal. Managing the budget of the BOS (Board of School) in accordance with the treasurer and school principal is not smooth due to discrepancies with the RKAS (Financial Management and Accountability System). There are delays in disbursing BOS funds, which hinders the implementation of programs that require significant expenses due to insufficient time for reporting. In addition, the Education Department unexpectedly implemented operations that were not planned, resulting in significant expenses.

Management Process of School Operational Assistance Funds (*Dana BOS*) at Agats 2 State Middle School

SMP Negeri 2 Agats or Agats 2 State Middle School is one of the schools under this research. The financial management process at Agats 2 State Middle School can be depicted into the following stages:

Budgeting

The process of preparing activities or programs for implementation constitutes the planning phase. Joint planning is undertaken by the teacher council and school committee at SMP Negeri 2 Agats. To gain insight into the School Operational Assistance funds planning process at SMP Negeri 2 Agats in Agats city, the author conducted interviews with the BOS team and inquired with the principal, treasurer, and deputy principal for curriculum as instructors. The findings of the study, which were derived from interviews with three sources, explained that BOS funds were managed in accordance with the stages of planning. According to the responses of the speakers, beginning with the school principal, budget planning is accomplished through the identification of the school's priority scale, which is specified in the RKAS.

The school principal's objectives for the BOS fund budget planning can be effectively measured due to the predetermined time range established for its preparation. In addition to that, there will be ongoing monitoring and review. Therefore, it is crucial to be mindful of this aspect when engaging in the process of planning. Furthermore, the deputy head of curriculum and the BOS treasurer clarified that during the process of budget planning, managers develop measurable programs that align with the predetermined priority scale. Hence, the principal of SMP Negeri 2 Agats proposed an alternative approach to budget planning for BOS funds. The suggestion is to establish a team responsible for formulating the budget plan. This team would be tasked with gathering program input from the teachers who will be involved in the BOS budget planning. According to the principal's explanation, SMP Negeri 2 Agats implements a process for BOS budget planning that includes the participation of teachers and staff at the school, making it accessible to all school constituents.

Accounting

The accounting process at SMP Negeri 2 Agats involves the management of BOS finances in accordance with study findings. The researcher conducted an interview with the treasurer of the BOS fund to determine which books were used. The treasurer stated that the General Cash Book and the Cash Assistant Book were utilized. In addition to

conducting research interviews, they also collected papers that revealed the presence of additional types of books used in reporting, in addition to the two volumes mentioned. The BOS funds consist of three components: (1) a bank subsidiary book that records the receipts, expenditures, and balances from bank accounts, (2) a tax subsidiary book that contains tax receipts, and (3) a subsidiary book that provides a detailed breakdown of expenditure objectives, including the realization and remaining budget. In addition to bookkeeping, the management of BOS funds is also facilitated by various documents, including (1) a report on the actual amount of budget realized per semester and budget variances, (2) a summary of the utilization of BOS funds, (3) a summary categorized by type of expenditure, (4) minutes of cash inspection, (5) cash closing registration, (6) a statement of responsibility, (7) proof of tax receipt, and (8) an inventory card.

Auditing

Supervision is the act of ensuring that each program adheres to the provisions. The findings from the supervision conducted at SMP Negeri 2 Agats were utilized as the basis for the evaluation. The supervision in question pertains to the oversight of the management of BOS funds received, encompassing activities such as planning, bookkeeping, and budget implementation in line with the RKAS and relevant regulations. When utilizing BOS money, it is necessary to conduct review and oversight to determine the level of receipts, budget absorption, and encountered difficulties.

According to the interview with the school principal, an assessment of the utilization of BOS funding at SMP Negeri 2 Agats is conducted annually to determine how the funds are being used, what has been achieved, and what remains outstanding. Furthermore, the utilization of BOS funding is subject to both internal and external oversight. The internal party consists of the school principal and teachers, whilst the exterior party is conducted by the Inspectorate and BPKAD of Asmat district. Regarding the assessment of the activity program, any modifications are communicated during a collaborative meeting. Additionally, if there are any changes to the program, the management explains the reasons behind the alteration. Moreover, when conducting program evaluations, the participation of all teacher councils is required. For instance, if the money is squandered on nonessential items, the budget will be diminished and reallocated to other fruitful endeavors. One of the assessment materials focused on the issue of delays in distributing BOS funding, which compelled the BOS team to seek loans from other sources to fulfill the requirements of the schools.

Challenges Encountered in the Management of BOS Funds at Middle Schools in Agats City of Indonesia

Challenges in administering BOS funds at State Middle Schools in Agats City. The research findings revealed that the handling of BOS funds at Mbait State Middle School frequently faced various challenges. The identified issues were that during the planning phase, it was determined that the committee's role in preparing the RKAS was suboptimal. According to this explanation, the committee's role in planning BOS consumption is suboptimal. This phenomenon aligns with the findings of prior study, which indicate that school committees can exhibit a lack of responsiveness (Syahbuddin, 2019) ^[21].

During the bookkeeping and implementation phase of the 2022 BOS funding at Mbait State Middle School, Mr. Natan Mangetan, the BOS manager, clarified that there were frequent delays in the distribution of BOS funds to the school's BOS accounts. The management attributed the hurdles and suboptimal performance of the projects to funding delays, particularly for activities with high expenses. If you persist in programming that incurs substantial expenses, it may hinder your ability to borrow. Therefore, if the BOS funds are distributed late, the management will devise a program that does not necessitate significant expenditures. The findings of this study corroborate prior research indicating that the primary challenge encountered by school administrators in overseeing BOS funds was the untimely transfer of these funds to school accounts (Fitri, 2019) ^[5].

Furthermore, it should be noted that not all school expenses can be covered by BOS funding, as the BOS technical rules clearly outline the permissible and prohibited expenditures. This restriction poses challenges for BOS fund managers, particularly for economically disadvantaged students who lack the means to purchase items such as shoes and clothes, as BOS funds are prohibited from covering these expenses. Any other items that are allowed must be school property. If the conditions in the Asmat area differ from those in other places, it is understood by the public that free schooling is not in compliance with existing requirements if BOS funds are available. The issue was also addressed in a study conducted by Fitri (2019, pp. 1-6) ^[5], which indicated that the financing of school activities and development is not solely reliant on BOS funds.

As a result, the manager modifies the RKAS to ensure that it is amended once again, so preventing it from being identified as a deficiency during the inspection. Furthermore, the utilization of the ARKAS application frequently undergoes modifications. This is a significant challenge for managers since it necessitates self-directed learning, either through collaboration with fellow operators or by utilizing online resources such as YouTube or internet applications. Furthermore, there is a lack of instruction on how to utilize the BOS fund reporting tool. Furthermore, the allocated time was insufficient to submit reports due to delays in the disbursement of BOS monies. According to Syahbuddin (2019) ^[21], earlier research indicated that time was insufficient.

At SMP Negeri 2 Agats, the problems faced in planning and managing BOS funds were also inseparable. The obstacles encountered include delays in transferring BOS funds to school accounts. The management acknowledges that these delays significantly disrupt planned programs, particularly the procurement of expensive imported goods, such as organs costing 20 million, which require packaging and shipping from outside Agats. When you borrow, there is no assurance that someone will provide it. The two BOS Teams failed to adhere to educational requirements, leading to challenges in generating reports regarding the utilization of BOS fund applications. Furthermore, the district BOS staff lacks training on the utilization of the BOS fund reporting application, despite the mandatory requirement to use ARKAS. Furthermore, in 2021, there are discrepancies in the interpretation of the BOS fund technical guidelines. This is because the guidelines do not provide a clear explanation of how the funds should be allocated differently from the previous year, considering the flexibility required due to the

Covid-19 pandemic. As a result, school management is able to spend the BOS funds based on their specific needs. As a result of divergent perspectives on the BOS technical criteria, the Asmat District Inspectorate determined that the utilized monies must be reimbursed. Furthermore, the BOS fund reporting application frequently undergoes modifications, necessitating a learning process that can be undertaken either in collaboration with colleagues, the BOS Education Department staff, or through online resources. The obstacles identified in this study are consistent with previous research findings. Specifically, the study found that the tasks performed by the BOS management team did not align with educational specifications, the distribution of BOS funds frequently deviated from the estimated schedule, and there was a lack of training in managing BOS funds and utilizing ARKAS technology (Arismun *et al.*, 2022) ^[2].

Effective Solutions for Managing BOS Funds in State Junior High Schools in Agats City of Indonesia.

The strategies employed to address challenges in managing BOS funds encompass the following measures: (1) Establishing a dedicated team responsible for overseeing BOS funds, with the aim of facilitating the production of transparent accountability reports. (2) Engaging in collaborations or securing loans from relevant parties to procure necessary goods and meet other financial requirements. (3) Establishing partnerships with colleagues proficient in IT to acquire proficiency in utilizing the ARKAS application for generating online reports. (4) Pursuing self-directed learning by utilizing instructional tutorials available on YouTube. (5) Optimizing time management skills to ensure efficient utilization of available resources. According to the given description, State Middle Schools in the city of Agats have developed an efficient approach that aligns with prior study conducted by Efendi (2018), which states that schools need to seek financial assistance from school cooperatives to address delays in BOS payments.

Conclusion

Based on the data analysis, the conclusions of this research can be formulated as follows:

1. The administration of School Operational Assistance (BOS) money at State Middle Schools in Agats City adheres to the BOS management framework and technical criteria. These tasks can be found within the domains of planning, bookkeeping, and supervision. To provide a more lucid explanation, it can be stated as follows: At Mbait State Middle School, the management of BOS funds follows established management patterns. This involves the participation of teachers and school committees in preparing the RKAS. Planning begins by identifying the school's goals, determining the priority scale, and outlining achievable objectives. be quantified. According to the BOS fund accountability report documents, the accounting methods used were following the regulations. These methods included general cash books, cash help books, bank help books, tax help books, and other relevant records. Moreover, regarding supervision, it is internally conducted in compliance with the documented evidence of the cash closing registration letter. In addition, the assessment of the management of BOS money is conducted through meetings with the

teacher council and the BOS staff. External entities, such as the Education Service's BOS team, Inspectorate, BPKAD of Asmat Regency, and BPKP, also conduct supervision and evaluation. Furthermore, at SMP Negeri 2 Agats, it was seen that several stakeholders, including the school committee, all teachers, and TU staff, were engaged in the budget planning process for BOS funds, beginning from the aspect of budget preparation. The planning process commences with determining the objectives of the school, establishing priorities, and delineating quantifiable targets. Regarding bookkeeping, it is comprehensive and thorough, as evidenced by the presence of essential records such as the general cash book, cash subsidiary book, tax book, and other relevant documents. In addition, the school conducts internal supervision (auditing) by examining the general cash book and subsidiary cash book to verify the cash balance. The findings of the inspection are documented in a cash closing registration letter. In addition to supervision, there is also a collaborative evaluation of the utilization of BOS funding conducted during teacher council sessions. Supervision and evaluation are conducted by external entities such as the BOS team of the District Education Office, Inspectorate, and Regional Financial and Asset Management Agency (BPKAD) of Asmat Regency.

2. The challenges encountered in the management of BOS funds are similarly encountered in State Middle Schools in Agats City. These challenges include the frequent delay in disbursing BOS funds beyond the designated timeframe, the absence of training in preparing and utilizing ARKAS for generating online BOS fund reports, and the inability to fulfill all school requirements. The utilization of ARKAS, which is funded by BOS, is subject to frequent changes due to the implementation of unplanned programs and sudden activities. The management of BOS funds based on personal experience does not align with educational qualifications. Additionally, there are discrepancies in the interpretation of BOS technical guidelines between school principals and the Inspectorate.
3. The management of BOS funds at State Middle Schools in Agats City has implemented several solutions to address the challenges of managing these funds. Firstly, they have formed a dedicated team to oversee the management of BOS funds, with the aim of facilitating the preparation of accountability reports. Secondly, they have established collaborations with relevant parties to streamline the procurement of goods. Thirdly, they have partnered with colleagues who possess IT expertise to learn and utilize ARKAS for generating online reports. Additionally, they have taken the initiative to independently study through tutorials available on platforms such as YouTube and Google. Lastly, they have emphasized the importance of time management to optimize their efficiency.

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