

Implementation Of The Management Of School Operational Assistance Funds (Bos) In Public Primary Schools In Kabupaten Bengkulu Tengah

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ABSTRACT

This research aims to: analyze the Implementation of BOS Fund Management in Public Elementary Schools in Central Bengkulu Regency. This research is descriptive research. The sample in this study was 48 people. The sampling technique in this research is proportional random sampling and 3 informants in this research were taken using a purposive sampling method, namely taking informants who understand and are directly involved in understanding the management of BOS funds. The analysis of this research was carried out descriptively by presenting data through tables using average calculations. Based on the results of the research and discussion, it can be concluded that BOS Fund Management at Public Elementary Schools in Central Bengkulu Regency is quite good. Obstacles in managing BOS funds that often occur in educational units often occur errors in the RKAS application, in the ARKAS application when updating the application the menu on the activity program account code often changes, the lack of goods account codes in the RKAS application, the provision of goods via SIPlah in the Bengkulu area is still minimal, while the Ministry recommends purchasing goods through SIPlah.

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1. Introduction

One of the key factors on success in managing aid funds for school operations is with the existence of effectiveness. The school's goals will be achieved must be based on management principles and theories. Explained in Regulation of the Minister of Education and Culture Number 1 of 2018 explained that management Help Operational Schools (BOS) use Management Based on School. BOS management is one of the management elements of the school that will participate in determining the course of educational activity in schools. The substance of good BOS management must be carried out through planning, supervision, assessment, reporting and budget determination. BOS funds are provided by the government to schools.

To manage its expected receipts and expenditures can fulfill the school's operational needs during one period. With the existence of activity management finance so necessary operational school can be planned, attempted and recorded in a way transparent use For to finance implementation of the program effectively and efficiently. Budget in the world of education or what is called BOS Fund is gathering files that must be owned by the head schools, committees and BOS fund teams as organizer school at the beginning year lessons. BOS funds contain a series budget estimate about financing use support organization activity education based on plans and programs that have been designed.

The importance of BOS to overcome burden costs education for completion must study nine years. Government policy by giving BOS fund assistance vulnerable occurs misappropriation and ineffectiveness of BOS fund management. In specifically the BOS program aims to: 1) free all over elementary and junior high school students from school operation costs, 2) free all over poor students from levy whatever both in public and private schools private sector, and 3) alleviate school operational costs especially for private schools (Directorate General of Basic Education regarding BOS Technical Instructions 2015).

BOS Program as compensation subtraction material burn oil subsidy (PKPS-BBM) field education intended to make the mandatory program a success. Funding education regulated in Law No. 20 of 2003 Chapter The Decree of the Minister of Administrative and Bureaucratic Reform No. KEP/26/M.PAN/2/2004 explains transparency and accountability in organizing public services the main thing manifested in aspects financing, time, requirements, procedures, information, officials authority and responsibility, mechanism complaint community, standards and location service. A head school own obligation To convey report finances owned by the school to parents of students, especially about receipts and expenditures by the school .

Thus, the financial accounting standards are enforced as reporting criteria presented for party manager school. This is will ensure public accountability, especially for user service education (Rakhmawati, 2018).

Constitution Number 20 of 2003, Article 48 states: that education fund management is based on the principles of justice, efficiency, transparency and public accountability. Accuracy use of budget in matter This is budget education Not only focuses on the principles stated in Constitution Number 20 of 2003 only contains 48 articles, but there is participation, transparency and accountability as part of good governance. The existence of the BOS funding policy does not mean the end of the education problem. Starting from allocation of funds that is not based on school needs, ineffectiveness of BOS fund management, up to lack of access to public supervision of BOS fund management. Based on institutional audit results related to BOS fund management in 30 schools in the Regency Central Bengkulu 2022 found existence state losses amounting to IDR 1 billion. As for the 30 schools the consists of from elementary and middle school and school must return Claim for Compensation (TGR) (Tribunbengkulu.com).

The TGR phenomenon that occurred This is because of implementation No according to plan previously . In addition, the complexity of administration accountability in management of BOS funds, so that becomes a problem for the school itself. Data from the Department of Education and Culture Central Bengkulu Regency has 92 State Elementary Schools (SDN) in Central Bengkulu Regency with a total of students as many as 11,126 students. From the 92 SDN spread the least number of students is 17 students and the most is 603 students. Meanwhile, the BOS funds provided to students, each person as much as Rp. 900,000,- . In general The amount of BOS funds for SDN in Central Bengkulu Regency from 2020 to 2023, as follows:

Table 1 Amount of BOS Funds for Public Elementary Schools in Central Bengkulu Regency 2020-2023

No	Year	Amount (Rp)
1	2020	10,384,670,000.00
2	2021	10,766,906,000.00
3	2022	10,190,386,046.00
4	2023	10,053,425,729.00

Source : Department of Education and Culture Central Bengkulu Regency , 2023.

Condition This is an indication that Management of BOS Funds at Public Elementary Schools in Central Bengkulu Regency has not yet been... effective. This phenomenon is the background writer interested in lifting Topic study Implementation Management of BOS Funds at Public Elementary Schools in Central Bengkulu Regency. Study This own objective to: analyze Implementation Management of BOS funds at Public Elementary Schools in Central Bengkulu Regency.

2. Literature Review

Organizational Theory

Management is a process that provides oversight of all matters involved in the implementation of policies and the achievement of goals. In general, management is an activity to change something so that it becomes good and has high values from the beginning. Management can also be interpreted as doing something to make it more suitable and suitable for needs so that it is more useful. Nugroho (2013) states that management is a term used in management science. Etymologically, the term management comes from the word *kelola* (to manage) and usually refers to the process of taking care of or handling something to achieve certain goals. So management is a management science that deals with the process of taking care of and handling something to realize certain goals to be achieved. Meanwhile, according to Syamsu, management focuses on management as a management function which includes planning, implementing, organizing and controlling to achieve work efficiency.

Terry (2019) argues that management is the same as management so that management is understood as a process of differentiating planning, organizing, mobilizing and supervising by utilizing both science and art in order to complete previously set goals. Management or what is often called management is generally often associated with activities in organizations in the form of planning, organizing, controlling, directing, and supervising. The term management comes from the verb to manage which means to handle, or organize. 6 From the definition of management above, it can be concluded that Management is not only carrying out an activity, which includes management functions, such as planning, implementation and supervision to achieve goals effectively and efficiently.

Management of School Operational Assistance Funds (BOS)

BOS funds are a government program to finance non-personal school activities to realize the compulsory education program (Ammar and Bustamam, 2019). According to the Minister of National Education Regulation 69 of 2009 concerning Non-personnel Operating Budget Standards, the non-personnel operating budget standard is the budget standard needed to finance non-personnel operating activities for one year as part of the overall education fund so that the unit is able to carry

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out educational activities in an organized and sustainable manner according to the National Education Standards.

Operational Support is a government program that basically provides non-personnel operating costs for basic education units as implementers of the compulsory education program. According to Government Regulation No. 48/2008 on Education Funding, the non-personnel budget is the cost of consumable educational materials and equipment, as well as indirect costs in the form of power, water, telecommunication services, maintenance of facilities and infrastructure, overtime pay, transportation, consumption, taxes etc. However, there are several types of investment and personnel costs that are allowed to be financed with BOS funds.

School Financial Planning

In general, the school financial management process includes planning, implementation, monitoring, reporting and accountability (Government Regulation No 19 of 2005 on National Education Standards). 14 Planning is the first step in the financial management process and planning is a rational and systematic process in implementing the steps of activities that will be carried out to achieve predetermined goals (Government Regulation No 19 of 2005 on National Education Standards).

Institutional Economics

Institutional economics according to Mubyarto is a branch of economics that believes in the existence of a major role of institutions in the economic performance of a society, because the boundaries and rules made by the community concerned are obeyed or can be forced to comply. Markets and market mechanisms are not always able to control market chaos towards equilibrium, becoming an important topic that gave birth to the institutional economics group. Institutional economics can explain at least three important things, namely: (Cornelis, 2005). Economics began to include factors of sociology, politics, anthropology, and psychology in its analyses. Orthodox economics, which is static and short-term with the market economy as the focus of attention, realizes that in reality more and more economic decisions occur outside the market, for example non-economic considerations begin to emerge. The government needs to ensure two things, namely (1) regulate the private sector that controls the market so that it is not too strong because it can destroy the weak; (2) create a climate that encourages cooperation between groups of weak economies to unite in the form of cooperatives, The government sector in addition to being responsible for the efficiency of the public sector also needs to maintain a balance between oligopolistic private and competitive private. 3) The emphasis of institutional economics as

distinguished from orthodox neoclassical economics is that humans create and use certain institutions to solve various economic conflicts in society.

3. Method, Data, and Analysis

Design study is a form of framework work used To help simplify the research process by giving a procedure To get required information To compile or finish a problem in a research . Sugiyono (2018) stated that study survey is study Which is conducted with the population large and also small with the data studied taken as a sample from population so that found relative outcomes / events , distributions , and relationships between variables studied . Study This is a descriptive study, Descriptive research is a research method conducted with the aim of main To make a description or description about a condition in an objective way.

Research methods descriptive used To answer ongoing problems faced with the situation now (Now, 2016). According to Creswell (2018) qualitative research is a type of research that explores and understands meaning in a number of individuals or a group of people who come from social problems. Qualitative research in a general way can be used for the study of life society, history, behavior, concept or phenomenon, social problems, and others. One of their reasons Why use a qualitative approach is the researcher's experience Where method This can find and understand what is hidden behind a phenomenon that sometimes occurs is something difficult To understand . Sugiyono (2018) describes method descriptive analysis, namely analysis conducted For determining mark a variable without seeing comparison or relationship with the variables. Data analysis is the most important step in obtaining research results. Data analysis is the process of collecting data so that it can be interpreted.

Data analysis was carried out during and after data collection . In research This To collect data, researchers use questionnaire and interview data collection techniques. Then further carried out a qualitative analysis method that is a method that aims to give a comprehensive description about the subject of research (Suwandi, 2008). More Suwandi (2008) continued, there are three activities carried out in do data analysis . The steps are as follows For analyzing data in study This is as following:

1. Data collection Data collection is search, record, and collect all in a way objective and what existence according to the results field observations and interviews that is data recording and various form of data in the field .
2. Data Reduction In reducing data means summarize, select the essentials, focus on the important things, hunt after themes and patterns and discard things that are not needed. Thus

the data has been reduced will give a better picture clear, and makes it easier for researchers to do further data collection, and search for it when required.

3. Display Data Do data presentation in qualitative studies is with text and narrative.
4. Conclusion Withdrawal conclusion and verification. Initial conclusions put forward Still nature while , and will change when No strong evidence is found that supports the subsequent stage data collection . Conclusions in qualitative study Possible can answer formulated problem since early, but maybe not, because problems and formulations problem in qualitative study Still nature while and will develop after study in the field.

4. Result and Discussion

Research result Aid fund management Operational School (BOS) at Public Elementary Schools in Central Bengkulu Regency , explained as following :

Table 2 Management of Aid Funds Operational School (BOS)

No	Dimensions	Opinion		Total	Average	Note
		Head School Average	Treasurer Average			
1	Preparation of RKA	3.29	3.23			Enough
2	RKA Management	2.94	3.08	6.52	3.26	Enough
3	Accountability of RKA	2.29	2.71	6.02	3.01	Enough
4	RKA Supervision	3.12	3.08	5.00	2.5	Enough
Total		11.64	12.1	23.74	11.87	Enough
Average		2.91	3.02	5.93	2.965	

Source : Research Results , 2024

Table 2 explains that according to opinion head school and treasurer that management of BOS funds at Public Elementary Schools in Central Bengkulu Regency general enough with dimensions highest in the preparation of RKA and dimensions lowest in RKA Accountability . This means Good opinion head

school and also treasurer The same The same found in Category enough . In addition, the dimensions found are also the same , both the highest dimensions or low .

Discussion

Findings study shows that BOS fund management at Public Elementary Schools in Central Bengkulu Regency is quite good with the highest dimensions in the preparation of RKA and the lowest dimensions in RKA Accountability. Research results Sarijowan and Tanor (2022) show BOS fund management begins from planning , implementation , accountability finance and supervision Already according to the regulations ministry Education and Culture No. 3 of 2019 concerning instruction technical BOS fund management and influencing factors BOS fund management, namely source Power humans and their existence delay disbursement of aid funds operational school, so that causes existence delay bookkeeping and reporting to regency level. Obstacle in management of BOS funds which is often occurs in the education unit often occurs error in the RKAS application, in the RKAS application when updating the menu application on the code activity program account often change, lack of code account goods on the RKAS Application, providers of goods through SIPLah in the Bengkulu region are still minimal, whereas the ministry recommends spending goods through SIPLah. Besides that, the obstacles in RKA planning and accountability are still not yet maximum, because of the lack of precise planning and complex administration that must be equipped in accountability report finance.

Therefore, the Department of Education and Culture Central Bengkulu Regency needs to provide technical guidance to all public elementary schools in Central Bengkulu Regency about Compilation and Management related management of BOS funds, so that management of BOS funds becomes the better. Then the Department of Education and Culture Central Bengkulu Regency needs to do more supervision maximum to all public elementary schools in Central Bengkulu Regency in implementation of these BOS funds, so can suppress the occurrence errors that can occur harm the school itself.

The results of the study Septhiningrum, et al (2023) showed implementation of attitude transparency and accountability in BOS fund management is ongoing Enough good and there is an indicator of achievement transparency and responsibility answer, cooperation all parties involved, such as authority schools, administration schools, participation of teachers, employees , and committees schools on design , implementation and inspection budget .

1. Preparation of the BOS Fund RKA at Public Elementary Schools in Central Bengkulu Regency Research results show that according to the opinion of the school head that The preparation of the BOS fund RKA at Public Elementary Schools in Central Bengkulu Regency is sufficient. However Still

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there were 7 people (29.16%) who said No agree that the BOS funds are arranged based on book servant tax , compiled based on cash inventory and cash audit minutes as well as arranged based on proof expenses , receipts / invoices . Meanwhile, according to treasurer's opinion that The preparation of the BOS fund RKA at Public Elementary Schools in Central Bengkulu Regency is sufficient. However Still there were 9 people (37.50%) who said No agree that the BOS funds are arranged based on book servant tax , compiled based on cash inventory and cash audit minutes as well as arranged based on proof expenses , receipts / invoices .

Research results Subkhi and Suyatmini (2017) show that in the planning process components involved among others the Head School as guarantor answer , treasurer school , teachers' council, and committee school and planning process started by compiling RAKS. The results of the study Fitri (2014) show that BOS fund management in matter planning Already implemented well, utilization of the use of BOS funds was carried out well and reporting and accountability for BOS funds was achieved sufficiently. By general it can be concluded that Management of BOS funds can be implemented sufficiently .

2. Management of the BOS Fund RKA at Public Elementary Schools in Central Bengkulu Regency
Research results show that according to the opinion of the school head that The management of the BOS fund RKA at the State Elementary School in Central Bengkulu Regency is sufficient. However Still there were 8 people (33.33%) who said No agree that BOS team delivers report annual use of funds on line to BOS page <http://bos.kemdikbud.go.id> and 11 people (45.83%) stated No agree that BOS team delivers report This must be uploaded to BOS page every quarter at the beginning quarterly next . Meanwhile, according to treasurer's opinion that The management of the BOS fund RKA at the State Elementary School in Central Bengkulu Regency is sufficient. However Still there were 6 people (25.00%) who said No agree that BOS team delivers report from institution school delivered to the District Education Office and the BOS team to convey report in the form of printed document delivered to the Department of Education and 17 people (70.83%) stated No agree that BOS team delivers report This must be uploaded to BOS page every quarter at the beginning quarterly next .
Research results from Subkhi and Suyatmini (2017) show that implementation of BOS management begins with the withdrawal of funds treasurer in accordance with needs with remaining minimum balance in the bank.

The results of Intan's research (2022) show that outline BOS fund management has not been fully in accordance with the Ministry of Education, Culture, Research and Technology Regulation Number 2 of 2022 and several obstacles faced among them, in planning use of BOS funds has not been involving parents students, implementation the use of BOS funds has use system information

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However Still there are findings payment in cash and accountability the use of BOS funds is still not maximum enough. research results of Rahman et al. (2023) found Implementation of BOS fund administration at MTs Al-Ihsan Medan during the circulation period and BOS funds are not experiencing constraints as well as in accordance with BOS Special guidelines; Commitment head schools on BOS funds for to build institutions and frameworks Work own a number of things, namely preparation, coordination, acquisition; and management of BOS funds do not meet crucial constraints .

3. Accountability of BOS Fund RKA at Public Elementary Schools in Central Bengkulu Regency Research results show that according to the opinion of school heads that accountability of the BOS fund RKA at Public Elementary Schools in Central Bengkulu Regency is sufficient. However Still there were 16 people (66.66%) who stated No agree that school compile and publish document Supporter transparency information in a way complete and 18 people (75.00%) stated No agree that document Supporter published by the school covering realization use of funds each sources of funds and recapitulation realization use of funds.

Meanwhile, according to treasurer's opinion that Accountability of BOS Fund RKA at Public Elementary Schools in Central Bengkulu Regency is sufficient. However Still there were 20 people (83.33%) who said No agree that document Supporter published by the school covering realization use of funds each source of funds and recapitulation realization use of funds. Research results Pontoh, et al (2019) showed that: Management of BOS funds is based on Regulation of the Minister of Home Affairs Number 62 of 2011 consists of above:

- a. Budgeting mechanism in BOS fund management must be in accordance with the existing technical instructions,
- b. Implementation and administration in BOS fund management through distribution and use of BOS funds, often late in distribution of BOS funds so that the result in party schools must borrow money from another place to realize activities that have been programmed in quarters
- c . Accountability in BOS fund management in the form of LPJ or K-7a and must be signed by the head school, treasurer and school committee each quarter and reported directly to the Regional Education Office.

In addition, the obstacles in BOS fund management, namely:

- a. Supervision , no supervision from committee school Because schools the No activate committee his school (committee) school vacuum). BPK, BPKP and Inspectorate Province /Region also not yet conducting an audit of the management of BOS funds in Kotamobagu City,

- b. Source Human power, improvement ability or HR skills through activity guidance Technical training (Bimtek) which is carried out regularly and routinely.
- c. Active and social communication must be done by all related parties in BOS fund management.
- d. Structure bureaucracy, delays in disbursement of BOS funds or undisbursed disbursement at appropriate time.

Research results Arismun, et al (2022) showed that the planning, implementation, monitoring and reporting processes Management of BOS Funds has gone well according to technical instructions Regulation Minister of Education and Culture (Permendikbud) Number 8 of 2022 and obstacles BOS fund management, namely task team BOS managers who do not according to Education specifications , lack of training in BOS management first use Applications provided by the government so that need skills in matter technology as well as time frequent fund disbursement experience delay .

4. Supervision of BOS Fund RKA at Public Elementary Schools in Central Bengkulu Regency Research results show that according to the opinion of the head school that supervision of the RKA for BOS funds at Public Elementary Schools in Central Bengkulu Regency is sufficient. However Still there were 6 people (25.00%) who said No agree that he did supervision attached in BOS fund management and 5 people (20.83%) stated No agree that he did supervision internal functional in BOS Fund management and its existence supervision public in management of BOS funds. Meanwhile, according to treasurer's opinion that supervision of the BOS fund RKA at Public Elementary Schools in Central Bengkulu Regency is sufficient.

However Still there were 4 people (16.66%) who said No agree that he did supervision attached in BOS fund management and 5 people (20.83%) said No agree that he did supervision internal functional in management of BOS Funds and 9 people (37.50%) stated No agree that existence of public supervision in BOS fund management.

Research results Saisarani and Sinarwati (2021) showed that the planning, implementation, monitoring and reporting processes Management of BOS Funds has gone well according to technical instructions Regulation Minister of Education and Culture (Permendikbud) Number 8 of 2020 and obstacles BOS fund management, namely time frequent fund disbursement experience delays and there are also changes in BOS fund management regulations. Efforts to overcome constraints done through team BOS manager, namely making a voucher on the spot partners who have invited cooperation and related change rule government, team manager BOS fund finances do compilation report accountability report (LPJ) re-according to technical instructions The new Minister of Education and Culture Regulation.

5. Conclusion and Suggestion

Conclusion

Implementation Management of BOS Funds at Public Elementary Schools in Central Bengkulu Regency is good from aspect preparation , management , accountability and supervision in Category enough . However found especially on the accountability that is needed become attention because of Still Not yet maximum in its implementation .

In addition, there are obstacles existence error RKAS application when *update* applications , such as code menus activity program account change , lack of code account goods , providers goods through System Information Procurement Schools (SIPLah) in the Bengkulu region are still minimal.

Suggestion

Suggestions to the Department of Education and Culture Central Bengkulu Regency should can give guidance technical to all public elementary schools in Central Bengkulu Regency about Compilation and Management related management of BOS funds, so that management of BOS funds become the more good .

In addition, to the Department of Education and Culture Central Bengkulu Regency can do more supervision maximum to all public elementary schools in implementation of these BOS funds , so can press the occurrence errors that can occur harm the school itself . Study This naturally own limitations because of No reach the State Middle Schools in Central Bengkulu Regency , so that findings This only Can become reference for Public Elementary Schools in Central Bengkulu Regency. To researcher furthermore For can researching effectiveness utilization SIPLah at the State Elementary School in the Central Bengkulu Regency area , because utilization spending goods through SIPLah No use in a way maximum by schools , especially at SDN Bengkulu Tengah Regency

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