

Analysis of the Implementation of Permendikbudristek no. 63 of 2022 Concerning Management of School Operational Assistance Funds (BOS) at Madrasah Ibtidaiyah (MI) Sultan Hasanuddin Jakarta

Annisa Oktafiani¹, Hafifah Nasution², Gentiga Muhammad Zairin³

Faculty of Economics, Jakarta State University

Abstract

School Operational Assistance (BOS) is a government program which basically provides funding for non-personnel operating costs for educational units, targeting all schools. Regulation of the Minister of Education, Culture, Research and Technology (Permendikbudristek) no. 63 of 2022 concerning Technical Guidelines for Management of BOS Funds explains that procedures for using BOS funds consisting of planning, implementation, reporting and supervision must be based on the principles of flexibility, effectiveness, efficiency, accountability and transparency as accountability for good management of education costs to the government and public. This research aims to analyze the implementation of Permendikbudristek no. 63 of 2022 concerning the management of BOS funds at Madrasah Ibtidaiyah (MI) Sultan Hasanuddin Jakarta. This study used descriptive qualitative method. Principals, treasurers and teachers as research subjects. Data collection techniques include observation, interviews and documentation. The data analysis process is carried out by reducing the data, then the data is presented, and then conclusions are drawn. Meanwhile, the validity of the data uses triangulation techniques. The research results show that the management of BOS funds at MI Sultan Hasanuddin Jakarta is in accordance with regulations including management procedures consisting of planning, implementation, reporting and supervision. Then it has implemented the principles of flexibility, effectiveness, efficiency, accountability and transparency, but it is still not optimal. Because there is no role for the school committee. Then the accountability report for the use of funds is not yet complete, and the principle of transparency has not been implemented by publishing it to all parties.

Keyword: Permendikbudristek no. 63 of 2022 Concerning Management of School Operational Assistance Funds (BOS), Flexibility, Effectiveness, Efficiency, Accountability, Transparency

1. Introduction

The government has taken steps to implement 12 years of compulsory education by providing support through the School Operational Assistance (BOS) funding program. This program aims to ensure better access to education by supporting students financially. BOS funds provided by the government are used for school operational costs. The hope is that with these BOS funds, all levels of society can access education without financial obstacles and parents will no longer be asked to pay additional fees. So the implementation of the BOS funding program has a significant impact on improving the quality of education.

Implementation of this program at the school level is an important step to fulfill the educational rights of every student, leading to fulfilling the goals of the Republic of Indonesia in making the nation's life intelligent. Over the last three years, DKI Jakarta Province has distributed BOS funds for basic education as in the following recap table:

Table 1.1 Recap of Distribution of BOS Funds at SD/MI Level in DKI Jakarta Province in 2021-2023

2021	2022	2023
722.092.504.000	658.554.559.224	697.419.468.971

Source: Recap of Ministry of Education and Culture's BOS Distribution

The government allocates quite large funds for school operations, but if management is not appropriate, these funds can be misused. The use of school operational assistance funds (BOS) is regulated by the Regulation of the Minister of Education, Culture, Research and Technology (Permendikbudristek) of the Republic of Indonesia no. 63 of 2022 concerning Technical Guidelines for Management of BOS Funds. The regulation explains several general provisions that procedures for planning, implementing, reporting and monitoring BOS funds must be based on the principles of flexibility, effectiveness, efficiency, accountability and transparency. Flexibility means that the management of BOS funds can be adjusted to changing environmental conditions, allowing BOS funds to be disbursed easily to support school activities. Effectiveness refers to achieving targets for the appropriate use of BOS funds. Efficiency means that BOS fund management can produce maximum output in the right time and in accordance with the targets that have been set. And the accountability of management and implementation is proven by transparent financial reporting to all interested parties.

Madrasah Ibtidaiyah (MI) Sultan Hasanuddin Jakarta is one of the basic educational institutions receiving BOS funds. This institution was founded in 1970 and is located on Jalan Buncit Raya, Kalibata, Pancoran, South Jakarta. As part of the education system, MI Sultan Hasanuddin Jakarta has an obligation to manage its finances responsibly. The following table summarizes the distribution of BOS funds over the last three years at MI Sultan Hasanuddin Jakarta, namely:

Table 1.2 Recap of BOS Fund Distribution at MI Sultan Hasanuddin Jakarta in 2021-2023.

No	Jenis Data	2021	2022	2023
----	------------	------	------	------

1	The number of Students	253	205	196
2	Amount of BOS Funds	227.700.000	184.500.000	209.720.000

Source: BOS MI Sultan Hasanuddin Jakarta Fund Realization Document

Schools must be responsible in using the funds they receive. These funds must be used to purchase goods and services in accordance with the Madrasah Activity Plan and Budget (RKAM) that has been prepared by the school. After that, the treasurer must record the transaction and make a bookkeeping account to report it.

In reality, based on the results of interviews with the MI Sultan Hasanuddin School, Jakarta, there are obstacles and problems in managing BOS funds which still seem closed to outside parties, so there are indications that there is still a lack of transparency in the use of BOS funds by schools and weak supervision carried out by the community or student guardians. to school officials who don't seem to know much about the ins and outs of managing BOS funds in schools.

The aim of this research is to analyze the extent of implementation of Permendikbudristek no. 63 of 2022 concerning Management of BOS Funds at MI Sultan Hasanuddin Jakarta. So that it can increase public and government trust.

This research was motivated by a previous study conducted by Djou & Kindangen (2023) which investigated "Implementation of the School Operational Assistance Fund Management System (BOS) Based on Minister of Education and Culture Regulation Number 6 of 2021 at SD Inpres Nanas, South Wasile District, East Halmahera Regency".

2. Literature Review

2.1 Permendikbudristek no. 63 of 2022 Concerning Management of School Operational Assistance Funds (BOS)

According to the Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia (Permendikbudristek) no. 63 of 2022, School Operational Assistance (BOS) is basically a government program to provide affordable and quality education services for all levels of society by providing funding sources for operational costs and specifically for non-personnel expenditure in schools, in accordance with the compulsory education policy.

Permendikbudristek no. 63 of 2022 defines BOS fund management as a series of activities that regulate BOS funds starting from planning, implementation, reporting and supervision. Planning is the preparation of a Madrasah Activity and Budget Plan (RKAM) by considering various sources of income as well as an annual work program which is made based on evaluation and identification of the needs of the educational unit consisting of a number of routine activities and several other activities accompanied by details of the financing plan in one budget year which contains a revenue plan. and expenses. The RKAM is prepared by the BOS team consisting of the school principal as the person in charge, the school treasurer, members including teachers and parents as the school committee. Implementation is the activity of utilizing BOS fund allocations in accordance with the budget planning that has been

made. Every use of funds is recorded completely and accompanied by supporting evidence, including documentation of the implementation of procurement of goods/services in accordance with statutory provisions. Then each transaction is input into the application. Reporting is accountability for the results of the management of BOS funds in the form of hard files and soft files consisting of statements of responsibility, RKAM and recapitulation of the realization of the use of BOS funds, general cash book, cash assistant book, bank subsidiary book, tax subsidiary book, cash opname and minutes cash inspection and proof of expenditure transactions (receipts/notes/receipts) as supporting documents. Then publication is carried out to the government and community and the education unit is willing to be audited in accordance with statutory regulations. Supervision is the process of evaluating target achievement by monitoring the conformity between RKAM and the realization of BOS funds carried out by internal parties from the school principal, student parents as the school committee and community leaders as well as external parties from the government.

According to Permendikbudristek no. 63 of 2022, management of BOS funds must be carried out based on the principles of flexibility, effectiveness, efficiency, accountability and transparency. Flexibility is the flexibility of the school to optimize the process of managing and utilizing school resources so that the school becomes more agile in improving the quality of the school so that it can be responsive and respond more quickly to all the problems it faces. Effectiveness means that efforts must be made to use BOS funds to provide results, influence and effectiveness to achieve educational goals in schools. Efficiency is the use of BOS funds to improve the quality of student learning at the minimum possible cost with optimal results. Accountability means that the use of BOS funds can be accounted for in its entirety based on logical considerations in accordance with statutory regulations. Transparency means that the use of BOS funds is managed openly to the public and accommodates stakeholder aspirations in accordance with school needs.

3. Material and Method

3.1 Design Study

This research uses a type of case study research, namely research carried out by developing an in-depth analysis of a particular case, often events, activities, processes or individuals in an agency with a limited population so that the results and conclusions that will be drawn based on this research only apply to the object. researched. (Creswell, 2018: 51).

The research method used is descriptive with a qualitative approach to research the condition of natural objects, the researcher acts as a key instrument, data collection techniques are carried out using triangulation (combination), data analysis is inductive, and the results of qualitative research emphasize meaning rather than generalization. (Sugiyono, 2020: 15).

3.2 Data Analysis

According to (Sugiyono, 2020: 318) qualitative research data analysis is a structured process used to determine the interrelated components between the components and the completeness of the data that has been obtained by researchers to produce classifications, as well as the activities of a researcher in analyzing data in qualitative research.

A. Data Reduction

This research uses data reduction to simplify information obtained from interviews, observations and documentation so that it will be relevant to the topic of implementing Permendikbudristek no. 63 of 2022 concerning Management of BOS Funds.

B. Data Display

This research will present data in text/narrative form, in order to clarify the research results, it is equipped with tables and figures.

C. Drawing Conclusions

In this research, researchers will make a conclusion from the presentation of data regarding the suitability of implementing Permendikbudristek no. 63 of 2022 concerning Management of BOS Funds as well as the obstacles or obstacles faced and the strategies that have been implemented by schools.

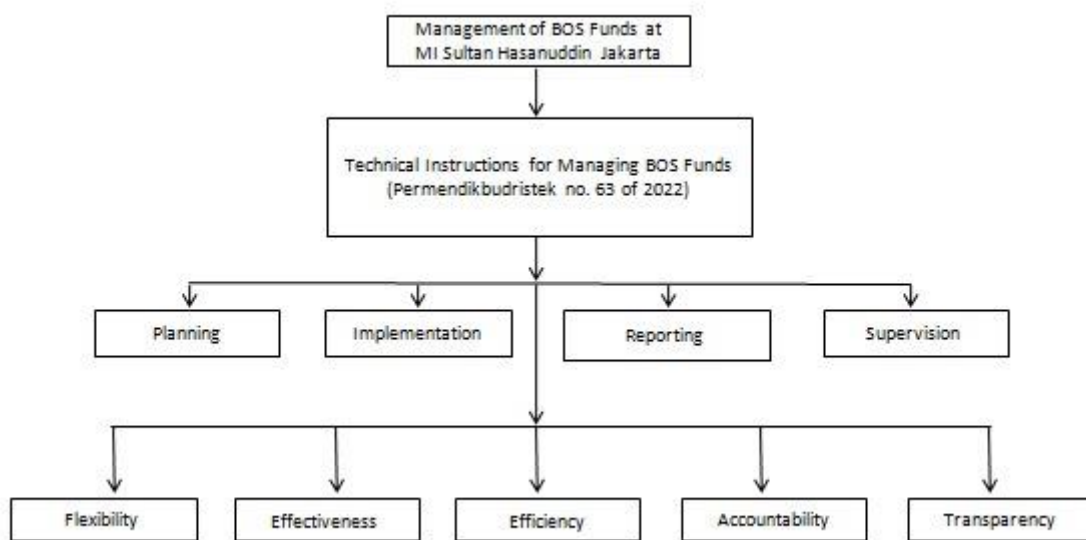


Figure 2.1 Research Model

4. Result

MI Sultan Hasanuddin Jakarta has prepared a Madrasah Activity and Budget Plan (RKAM) and the realization of its use. The following is the RKAM table and the actual use of BOS MI Sultan Hasanuddin Jakarta funds for the 2023 fiscal year:

Table 4.1 Realization of RKAM MI Sultan Hasanuddin Jakarta for Fiscal Year 2023

Information	Budget	Realization		Balance	
		Rupiah	%	Rupiah	%
Source of Funds					
APBN - BOS Stage 1	104.860.000	104.860.000	100%		
Total Income	104.860.000	104.860.000		104.860.000	100%
Expenditure					

Learning Process Development	55.910.000	55.910.000	100%		
Development of Educational Assessment	6.720.000	6.720.000	100%		
Development of Facilities and Infrastructure Standards	20.000.000	20.000.000	100%		
Development of Management of Management Standards	1.280.000	1.280.000	100%		
Development of Financing Standards	20.950.000	20.950.000	100%		
Total Expenditure	104.860.000	104.860.000		104.860.000	100%
Remaining Balance of APBN Funding Sources - BOS Stage 1				0	

Information	Budget	Realization		Balance	
		Rupiah	%	Rupiah	%
Source of Funds					
APBN - BOS Stage 2	Rp 104.860.000	Rp 104.860.000	100%	Rp 104.860.000	100%
Total Income	104.860.000	104.860.000			
Expenditure					
Learning Process Development	65.810.000	65.810.000	100%		
Development of Educational Assessment	6.720.000	6.720.000	100%		
Development of Facilities and Infrastructure Standards	20.000.000	20.000.000	100%		
Development of Financing Standards	12.330.000	12.330.000	100%		
Total Expenditure	104.860.000	104.860.000		104.860.000	100%
Remaining Balance of APBN Funding Sources - BOS Stage 2				0	

Source: Internal School Document "Realization of RKAM for Fiscal Year 2023" (2024)

MI Sultan Hasanuddin Jakarta has prepared a Madrasah Activity and Budget Plan (RKAM) and the realization of its use. The following is the RKAM table and the actual use of BOS MI Sultan Hasanuddin Jakarta funds for the 2023 fiscal year:

The measurement of the effectiveness of BOS MI Sultan Hasanuddin Jakarta fund management for 2022 - 2023 is as follows:

$$2022 = \frac{\text{Rp } 184.500.000}{\text{Rp } 184.500.000} \times 100\% \\ = 100\%$$

$$2023 = \frac{\text{Rp } 209.720.000}{\text{Rp } 209.720.000} \times 100\% \\ = 100\%$$

Table 4.2 Effectiveness of Use of BOS MI Sultan Hasanuddin Jakarta Funds in 2022-2023

Year	Actual Spending	Shopping Targets	Percentage	Conclusion Results
2022	184.500.000	184.500.000	100%	Effective
2023	209.720.000	209.720.000	100%	Effective

Source: Data Processed by Researchers (2024)

The measurements for the efficiency of BOS MI Sultan Hasanuddin Jakarta fund management for 2022 - 2023 are as follows:

$$2022 = \frac{\text{Rp } 164.500.000}{\text{Rp } 184.500.000} \times 100\% \\ = 89\%$$

$$2023 = \frac{\text{Rp } 189.720.000}{\text{Rp } 209.720.000} \times 100\% \\ = 90\%$$

Table 4.3 Efficiency of Use of BOS MI Sultan Hasanuddin Jakarta Funds in 2022-2023

Year	Actual Spending	Direct Shopping Realization	Percentage	Conclusion Results
2022	184.500.000	164.500.000	89%	Quite Efficient
2023	209.720.000	189.720.000	90%	Quite Efficient

Source: Data Processed by Researchers (2024)

5. Discussion

Procedures for managing BOS funds according to Minister of Education and Culture Regulation no. 63 of 2022 as follows:

A. BOS Fund Planning

The preparation of a plan for the use of BOS funds at MI Sultan Hasanuddin Jakarta is prepared in the Madrasah Activity and Budget Plan (RKAM). Data on the preparation of the RKAM were obtained by researchers through interviews with school principals, treasurers and teachers. In school financial planning, all programs/activities and school needs are discussed. These programs/activities are implemented to improve the quality of students in teaching and learning activities and support school operational needs. The process of preparing the RKAM at MI Sultan Hasanuddin Jakarta began with holding a working meeting with the BOS team which had been formed by the school principal consisting of the school treasurer and teacher council to be present in preparing the RKAM. Then the BOS team explained the use of BOS funds in the RKAM based on the items contained in the current year's BOS Technical Guidelines, and seen from the MI Sultan Hasanuddin Jakarta RKAM document prepared by the BOS team at this school, it had been ratified or signed by the school principal, head of the foundation, and the Directorate General of Islamic Education.

However, there is a lack of involvement of student parents as school committee members and community leaders in BOS fund management planning meetings to ask for considerations regarding planned activities. So there is no input contribution from external parties in planning meetings for the use of BOS funds.

B. Implementation of BOS Funds

The implementation of BOS funds at MI Sultan Hasanuddin Jakarta has implemented the applicable rules in the technical instructions which include the stages of distribution, disbursement/withdrawal, use and bookkeeping of BOS funds.

1. The distribution of BOS funds is channeled to an account in the name of the school every semester, where the percentage for the first semester from January-June is 50%, the second from July-December is 50%.
2. The process of disbursing BOS funds is that the provincial and district BOS management teams verify the number of students for each school institution via online dapodik. After that, the central government released BOS funds to the provinces and transferred them directly to each school's account. Disbursement of BOS funds at this school is carried out or taken by the school principal and treasurer at the bank.
3. The use of BOS funds in schools must be based on agreement and joint decisions between the school BOS team, teacher council and school committee. The use and expenditure related to BOS funds carried out by MI Sultan Hasanuddin Jakarta is in accordance with the RKAM that has been prepared so that there is no expenditure outside the use of BOS funds. Based on data on the realization of the use of BOS funds, MI Sultan Hasanuddin Jakarta has used BOS funds, most of which are to pay the salaries of teaching staff, considering that this is a private school where there are still many teachers who have honorary status, so they do not receive their basic salary directly from the state, because It still requires support from BOS funds to meet the teacher's salary needs. Furthermore, most schools also use BOS funds for learning activities such as purchasing books, stationery, equipment and supplies in the form of

teaching aids as learning media, as well as administering other school activities. Then the school also uses BOS funds for educational facilities and infrastructure, namely to buy chairs and tables, as well as maintenance and repair of school facilities such as repainting walls that have started to peel or fade, repairing leaking roofs, repairing damaged doors and windows, repairing bathrooms. . Apart from that, schools also use BOS funds for power subscriptions or services such as electricity and internet payments. Apart from that, BOS funds are also used by schools for learning assessment and evaluation activities, such as for exam preparation. And the need for accepting new students is also financed using BOS funds, starting from announcements of registration, acceptance, and activities to introduce the school environment.

4. Bookkeeping related to BOS funds carried out by MI Sultan Hasanuddin Jakarta includes statements of responsibility, RKAM and recapitulation of the realization of the use of BOS funds, general cash book, cash register and minutes of cash checks as well as proof of expenditure transactions (receipts/notes/receipts) as supporting documents. Meanwhile, MI Sultan Hasanuddin Jakarta does not keep a cash subsidiary book to separate the recording of cash cash transactions because cash transactions, both cash and credit, are still combined in the general cash book, the school also does not make a bank subsidiary book to separate the recording of transactions through the bank, and the school does not make one. tax subsidiary book to separate transactions that must be taxed.

C. BOS Fund Reporting

Reporting on the use of BOS funds carried out by MI Sultan Hasanuddin Jakarta is carried out every semester and is made in a report consisting of a statement of responsibility, RKAM and recapitulation of the realization of the use of BOS funds, general cash book, cash opname and minutes of cash audits as well as proof of expenditure transactions. (receipts/notes/receipts) as supporting documents. The preparation of this report was carried out by the school principal with the BOS team that had been formed. The accountability report for the use of BOS funds is provided to the government through the Directorate General of Islamic Education and sent via the e-RKAM system. Apart from reporting to the government, schools are also required to report the implementation of BOS fund management to the school community.

According to technical instructions, schools are required to carry out online reporting every semester. There are two types of BOS reports, namely online, directly to the center and hardcopy reports submitted through the Directorate General of Islamic Education, South Jakarta City.

However, in the bookkeeping of MI Sultan Hasanuddin Jakarta, it does not make a cash subsidiary book report to separate the recording of cash cash transactions because cash transactions, both cash and credit, are still combined in the general cash book, the school also does not make a bank subsidiary book to separate the recording of transactions through the bank, and the school. do not create a tax subsidiary book to separate transactions that must be taxed. Therefore, MI Sultan Hasanuddin Jakarta still has not prepared a complete accountability report in accordance with the provisions in the Technical Guidelines.

At the accountability stage, the school has prepared an accountability report, although it is still not complete in accordance with the technical guidelines that apply to every use of BOS funds which will later be reported to the school community, parents and the government. However, the school only sends accountability reports for the use of BOS funds to the government through the Directorate General of Islamic Education or the Ministry of Religion of South Jakarta City and submits accountability reports to internal school parties such as the teacher council.

The school does not publish the BOS fund accountability report on the information board at the school. Then the school also does not socialize and inform the accountability report on the use of BOS funds either verbally or in writing to the student's parents as the school committee during meetings or distributing report cards at school. Therefore, the role of school committees and community leaders as internal external supervisors of schools is not involved, so they still don't really understand the management of BOS funds in schools.

Apart from that, there is still a deficiency in that the submission of reports on the use of BOS funds is delayed due to differences between the initial design of the use of funds and the actual report on the use of funds in the school which results in the need for corrective adjustments to the report which must be redone.

D. Supervision of BOS Funds

Supervision and evaluation of BOS funds at MI Sultan Hasanuddin Jakarta is carried out by internal parties, namely school/madrasah principals by checking that the management of BOS funds has followed the provisions of the Technical Guidelines for BOS funds. Supervision is carried out by the school principal by ensuring that every transaction carried out is in accordance with requirements and there are supporting documents as proof of payment.

Then, from external parties, the Directorate General of Islamic Education and the South Jakarta City Inspectorate will monitor and evaluate whether the use of BOS funds is in accordance with the RKAM stated in the BOS Technical Guidelines for the current year or not and in the future there will be no errors in spending or using BOS funds. Monitoring reports on the use of BOS funds with the help of technology, namely e-RKAM and Basic Education Data (Dapodik). Online monitoring is carried out by checking uploaded reports so that they are immediately received by the central BOS management team. The BOS online website contains information regarding the distribution of funds, procurement of goods and services as well as the use of funds per component, complaints and resume reports. Meanwhile, Dapodik functions to collect basic educational data (Education Units, Students, Educators and Education Personnel) which will be used in various educational policies, namely BOS, Social Assistance, allowances, National Examination, etc.

According to technical instructions, schools are required to carry out online reporting every semester. With this online presence, the government encourages schools to be orderly in providing reports as a monitoring step. There are two types of BOS reports, namely online which goes directly to the center and hardcopy reports which are submitted through the Directorate General of Islamic Education for the City of South Jakarta. In connection with BOS, the Directorate General of Islamic Education for the City of South Jakarta has built communication facilities via cellular telephone, namely via telephone, SMS and the WhatsApp application to facilitate communication between implementers and supervisors. The

Directorate General of Islamic Education for the City of South Jakarta plays a role in reminding and providing guidance to anticipate and overcome irregularities in BOS funds in schools.

Apart from that, the government, through the Directorate General of Islamic Education and the South Jakarta City Inspectorate, also carries out direct inspections of schools. This inspection and monitoring is carried out once every 1 (one) year by taking several samples of schools in each city and sub-district, by paying attention to indications that the school may have irregularities, such as the school with the largest number of students which receives a large allocation of BOS funds, this is If it is not used according to needs, there is potential for misappropriation of funds. If administrative errors are found during an audit, suggestions will be given for correction so that if an audit is carried out by an audit agency outside the government, no further errors will be found in the use and management of administration. However, if indications of budget misuse are found during the inspection, the Directorate General of Islamic Education and the South Jakarta City Inspectorate cannot impose sanctions because they are limited by their authority and follow-up, so as a follow-up step they only report it to the Regional Government in accordance with the recommendations outlined in the form of a Results Report. Inspection (LHP), this is based on what is stated in Permendagri no. 23 of 2007 concerning Guidelines for Supervision Procedures for the Implementation of Regional Government Article 17 Paragraph 1. Violations of school rules will receive legal sanctions.

Based on the results of research in the field, MI Sultan Hasanuddin has never been used as a sample for inspection by government supervisors as long as the school was designated as a recipient of BOS funds, because the number of students is not too large compared to other schools.

Then the school does not directly involve the role of student guardians as school committee members and community leaders as internal school supervisors. So there is no prevention in the management of BOS funds from the surrounding community.

Principles for managing BOS funds according to Minister of Education and Culture Regulation no. 63 of 2022 as follows:

A. Flexibility

MI Sultan Hasanuddin Jakarta has implemented the principle of flexibility in managing BOS funds because it has described the use of BOS funds as flexibly as possible when unexpected conditions occur. The use of BOS funds is managed according to school needs. As was the case during the Covid-19 pandemic, schools managed BOS funds optimally to support the distance learning process, including being used for preparation for Face-to-Face Learning (PTM). Then, more flexible management of BOS funds provides space for schools to provide welfare to honorary teachers who have entered the Dapodik system. The benefits of increasing the welfare of honorary teachers allocated from BOS funds can be felt

B. Effectiveness

The use of BOS funds from MI Sultan Hasanuddin Jakarta has been effective, because the BOS funds received have been used to achieve educational goals in schools. This is proven by the fulfillment of several standards in accordance with Permendikbudristek no. 63 of 2022. This is because the use of BOS funds from MI Sultan Hasanuddin Jakarta has met 5 standards for the use of BOS funds, out of 8 national standards for educational quality, including developing learning processes, developing educational assessments, developing standards for

facilities and infrastructure, developing management standards, and developing standards. financing.

Then MI Sultan Hasanuddin Jakarta has fulfilled 7 of the 12 components for the use of BOS funds contained in the Technical Guidelines which are used as a reference for schools. Among other things, schools have used BOS funds to finance activities for admitting new students, learning and extracurricular activities, financing learning assessment and evaluation activities, financing school activity administration, financing power or service subscriptions, financing maintenance of school facilities and infrastructure, as well as financing for payment of honorariums.

C. Efficiency

The efficiency of BOS MI Sultan Hasanuddin Jakarta funds from 2022 - 2023 fluctuates every year. MI Sultan Hasanuddin Jakarta has implemented the principle of efficiency by using school BOS fund expenditures according to needs. In education financing, efficiency will be determined by the accuracy of utilizing educational budget resources by giving priority to educational input factors that can refer to student achievement.

Management of BOS funds at MI Sultan Hasanuddin Jakarta is economical, not luxurious, and in accordance with the required technical needs, prepared by teachers who are productive and competent in their fields. The teacher states that school funding is in accordance with the program needs that have been determined. The program is determined by the school at the beginning of the new school year and its implementation is adjusted to the school's conditions, the resources the school has, and the school environment. So that school financing is guided by the RKAM and minimum cost standards that have been set.

D. Accountability

In the recording aspect, MI Sultan Hasanuddin's every expenditure and income of BOS funds has been recorded in the general cash book accompanied by proof of transactions such as receipts as proof of expenditure and which will be matched at the time of recording, as well as available documents relating to the management of BOS funds. The recording carried out by MI Sultan Hasanuddin Jakarta is in accordance with the Technical Guidelines.

Then in the reporting aspect, MI Sultan Hasanuddin Jakarta makes reports in accordance with the instructions of the BOS team, the reporting time for the realization of the BOS fund budget is carried out every semester and also an annual recap report, then the report will later be given to the Directorate General of Islamic Education.

E. Transparency

MI Sultan Hasanuddin regarding transparency where in making the RKAM all school components are involved, in the implementation the recording is accompanied by evidence recorded in the general cash book for each transaction, the use of funds is realized in accordance with the plan that has been made.

However, there is a lack of involvement of student parents as school committee members and community leaders in managing BOS funds, both during planning meetings for the use of BOS funds, implementation and reporting. Apart from that, student guardians as school committee members and community leaders around the school also do not receive clarity regarding the transparency of the use of BOS funds from the school as the manager of government assistance to the community through this educational institution. MI Sultan Hasanuddin does not publish through information boards but only publishes through

accountability report documents, but if anyone needs this data, BOS management is definitely ready to provide it.

6. Conclusion, Implication, and Recommendation

6.1 Conclusion

Based on the results of the research and discussion, in this research it can be concluded that the management of School Operational Assistance (BOS) funds at MI Sultan Hasanuddin Jakarta is running well in accordance with the procedures and principles in Permendikbudristek no. 63 of 2022. Planning for BOS funds at MI Sultan Hasanuddin Jakarta includes preparing RKAM. However, there is a lack of involvement of student parents as school committee members and community leaders in planning meetings for the management of BOS funds so that there is no contribution of input from external parties in planning meetings for the use of BOS funds. Implementation of BOS funds at MI Sultan Hasanuddin Jakarta includes distribution of funds, withdrawal/disbursement of funds, use/spend of funds, bookkeeping of BOS funds. Reporting on BOS funds at MI Sultan Hasanuddin Jakarta includes the preparation of an Accountability Report (LPJ) on the use of funds including (statement of responsibility, RKAM and recapitulation of the realization of the use of BOS funds, general cash book, cash taking and minutes of cash audits as well as proof of expenditure transactions (receipts/notes). /receipt) as a supporting document. Meanwhile, MI Sultan Hasanuddin Jakarta does not keep a cash subsidiary book to separate the recording of cash cash transactions because cash transactions, both cash and credit, are still combined in the general cash book, the school also does not make a bank subsidiary book to separate the recording. transactions are through banks, and schools do not create tax booklets to separate transactions that must be collected by tax. However, there is no publication of the use of BOS funds to student parents as school committees and community leaders as internal supervisors, so they are less aware of the use of BOS funds in schools and evaluation of BOS funds at MI Sultan Hasanuddin Jakarta includes monitoring and evaluation by internal parties (school principals) and external parties (government). However, there is a lack of involvement of student parents as school committee members and community leaders as internal school supervisors in managing BOS funds.

Flexibility in the use of BOS funds at MI Sultan Hasanuddin Jakarta is managed according to the school's needs, the most of which is to pay the salaries of teaching staff and purchase necessities for carrying out learning activities. The effective use of BOS funds at MI Sultan Hasanuddin Jakarta can provide results, influence and effectiveness to achieve quality education goals. As well as providing the required learning facilities and educational infrastructure in schools. The efficiency of BOS funds at MI Sultan Hasanuddin is used to improve the quality of student learning at minimum costs with optimal results. The school has made purchases efficiently according to the school's needs, including by appointing several vendors to select the best price offer. Apart from that, there is a way to reduce non-emergency spending and maximize the use of funds for more important needs. Such as reducing spending on banners and photocopies by maximizing social media and Google platforms. Then divert the use of funds for other purposes to support the learning process. Accountability for the use

of BOS funds at MI Sultan Hasanuddin Jakarta is accountable to the government (Directorate General of Islamic Education) through an Accountability Report (LPJ) which is prepared based on technical guidelines. Transparency in the use of BOS funds at MI Sultan Hasanuddin Jakarta is managed openly in accordance with school needs through meetings with the boss team (school principal, school treasurer and teacher council). Accountability for BOS funds is reported openly, namely in writing and also online to the government via the Ministry of Religion's e-RKAM application. However, there is a lack of involvement of student parents as school committee members and community leaders in managing BOS funds, both during planning meetings for the use of BOS funds, implementation, reporting and supervision. Apart from that, student guardians as school committee members who are also community members do not receive clarity regarding the transparency of the use of BOS funds from the school as the manager of government assistance to the community through this educational institution. MI Sultan Hasanuddin does not publish through information boards but only publishes through accountability report documents, but if anyone needs this data, BOS management is definitely ready to provide it.

6.2 Implication

This research can be a source of literature for further research that will conduct research on the same topic, namely the implementation of Permendikbudristek no. 63 of 2022 concerning management of BOS funds. Apart from that, the results of this research can be used as material for consideration and evaluation for MI Sultan Hasanuddin Jakarta so that it is hoped that recommended solutions such as proposed performance audits comparing the management of BOS funds implemented with regulations and the preparation of Madrasah Budget and Expenditure Plans (RAPBM) and flowcharts can help schools in be accountable for better management of BOS funds in the future.

6.3 Recommendation

Future research is expected that schools will be even better at implementing Permendikbudristek no. 63 of 2022 concerning Management of BOS Funds. These include involving the role of student guardians as school committee members and community leaders in managing BOS funds as internal school supervisors. Furthermore, schools can make complete accountability reports on the use of BOS funds according to regulations. Then schools can be more transparent by publishing to all parties the responsibility for managing BOS funds to increase public and government trust.

References

- Sugiyono. (2020). *Metode Penelitian Kuantitatif, Kualitatif, Dan R & D*. Bandung: Alfabeta.
<http://anyflip.com/xobw/rfpq/basic>
- Abdussamad, H. Z. (2021). *Metode Penelitian Kualitatif*. Makassar: Syakir Media Press.
<https://doi.org/10.31219/osf.io/juwxn>
- Undang-Undang RI Nomor 17 Tahun 2007 Tentang Rencana Pembangunan Jangka Panjang Nasional Tahun 2005 - 2025.
- Undang-Undang RI Nomor 20 Tahun 2003 Tentang Sistem Pendidikan Nasional.

- Indrawati, E., Mulyati., & Miftakodin. (2019). *Pengelolaan Keuangan Sekolah (MPPKS-KEU)*. Direktorat Jenderal Guru Dan Tenaga Kependidikan.
- Peraturan Menteri Pendidikan Kebudayaan Riset Dan Teknologi Nomor 63 Tahun 2022 (2022). *Petunjuk Teknis Pengelolaan Dana Bantuan Operasional Satuan Pendidikan*. Berita Negara Republik Indonesia Tahun 2022 Nomor 1342.
- Rahayuningsih, S. (2020). *Pengelolaan Dana Bantuan Operasional Sekolah (BOS)*. *Jurnal Studi Islam*, 1(2), 110-117. <https://doi.org/10.30595/ajsi.v1i2.10128>
- Suryady, N, I., Ilat, V., & Mawikere, L, M. (2023). *Evaluasi Akuntabilitas Pengelolaan Dana BOS Reguler Berdasarkan Permendikbud No 6 Tahun 2021 Di SMP Muhammadiyah 3 Tidore Kepulauan*. *Jurnal Riset Ekonomi Manajemen Bisnis Dan Akuntansi*, 11(1), 855-865. <https://doi.org/10.35794/emba.v11i1.46493>
- Arismun., Rusdiana., Deriyanto., & Murtafiah, N, H. (2022). *Analisis Pengelolaan Dana Bantuan Operasional Sekolah Di SMP Negeri 2 Bandarlampung*. *Jurnal Ilmu Pengetahuan*, 2(4), 2774-8030. <https://doi.org/10.51878/cendekia.v2i4.1789>
- Pontoh, J., Ilat, V., & Manossoh, H. (2017). *Analisis Pengelolaan Dana Bantuan Operasional Sekolah (BOS) Pada Satuan Pendidikan Dasar Di Kota Kotamobuga*. *Jurnal Riset Akuntansi Dan Auditing "Goodwill"*, 8(2). <https://doi.org/10.35800/jjs.v8i2.18266>
- Isnaini., Aramana, D., & Lewe, A. (2021). *Analisis Pengelolaan Dana Bantuan Operasional Sekolah (BOS) (Studi Kasus Pada SMP Negeri 3 Babel) Kabupaten Aceh Tenggara*. *Jurnal Ilmu Pendidikan*, 1(1), 42-52. <https://doi.org/10.55606/sokoguru.v1i1.330>
- Bura, G, F., Dince, M, N., & Rangga, Y, D, P. (2023). *Analisis Pengelolaan Dan Realisasi Anggaran Dana Bantuan Operasional Sekolah (BOS) Pada SMPK Pancasila Lekebai*. *Journal Of Creative Student Research*, 1(5), 21-36. <https://doi.org/10.55606/jcsrpolitama.v1i5.2496>
- Intan, T, P., & Zulkarnain, Z. (2022). *Analisis Pengelolaan Dana Bantuan Operasional Sekolah (BOS) Pada Sekolah Menengah Kejuruan Sukabumi*. *Jurnal Akuntansi Malikussaleh*, 1(2), 2962-6927. <https://doi.org/10.29103/jam.v1i2.8307>
- Susanti, P., & Nafi'ah, B, A. (2022). *Pengelolaan Dana Bantuan Operasional Sekolah (BOS) Di SD Negeri Sendangharjo Ngasem Kabupaten Bojonegoro*. *Jurnal Pendidikan Dasar*, 13(2), 2086-7433. <https://doi.org/10.21009/jpd.v13i2.34167>
- Hakim, J., Affan, N., & Kurniawan, I, S. (2017). *Analisis Pengelolaan Dana Bantuan Operasional Sekolah*. *Jurnal Ilmu Akuntansi Mulawarman*, 2(3). <https://doi.org/10.29264/jiam.v2i3.1415>
- Hasrullah., Nianty, D, A., & Permatasari, Y. (2023). *Analisis Akuntabilitas Dan Transparansi Dalam Pengelolaan Dana Bantuan Operasional Sekolah (BOS) Pada Madrasah Ibtidaiyah Muhammadiyah Tamacinna*. *Jurnal Manuver*, 1(1), 76-83. <https://ejournal.nobel.ac.id/index.php/manuver>
- Djou, E, A., & Kindangen, W, D. (2023). *Implementasi Sistem Pengelolaan Dana Bantuan Operasional Sekolah (BOS) Berdasarkan Permendikbud Nomor 6 Tahun 2021 Di SD Inpres Nanas Kecamatan Wasile Selatan Kabupaten Halmahera Timur*. *Jurnal Riset Akuntansi Dan Portofolio Investasi*, 1(2), 58-63. <https://doi.org/10.58784/rapi.54>
- Womsiwor, A, C., Rofingatun, S., & Allolayuk, T. (2020). *Analisis Efektivitas Dan Efisiensi Pengelolaan Dana Bantuan Operasional Sekolah (BOS) (Studi Pada Satuan Pendidikan*

Dasar Di Distrik Demta Kabupaten Jayapura). *Jurnal Akuntansi Dan Keuangan Daerah*, 15(1), 92-99. <https://doi.org/10.52062/jakd.v15i1.1468>

Sutrisno, M, T., Aji, A, S., & Andelina, M, W. (2021). Analisa Pengendalian Internal Dalam Pengelolaan Dana Bantuan Operasional Sekolah (BOS) Di SD Bhinneka Semarang. *Jurnal Ilmiah Pendidikan Ekonomi Universitas PGRI Semarang*, 6(2), 2615-6784. <https://doi.org/10.26877/ep.v6i2.15031>