



Management of Operational Assistance Funds (BOS) in State Madrasah Tsanawiyah 15 Jakarta

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ABSTRACT

This study examines the management of Operational Assistance Funds (BOS) in State Madrasah Tsanawiyah 15 Jakarta, focusing on the allocation, utilization, and accountability of these funds. BOS plays a vital role in supporting the operational needs of educational institutions in Indonesia, particularly state madrasahs. This research employs a mixed-methods approach, combining quantitative analysis of financial data and qualitative investigation into administrative practices. The study finds that the allocation of BOS funds in State Madrasah Tsanawiyah 15 Jakarta aligns with government guidelines, with funds being distributed based on student enrollment and the institution's specific needs. However, challenges in fund utilization and accountability are identified. These include delays in disbursing funds, discrepancies in fund allocation, and the need for improved financial reporting mechanisms. These issues can impact the effectiveness of educational programs and infrastructure development. To enhance the management of BOS funds in this madrasah, the research recommends streamlining the fund disbursement process, enhancing transparency and accountability through better financial reporting, and promoting the efficient use of funds to improve the quality of education and facilities. Addressing these challenges is essential to ensuring that BOS funds effectively support the mission of State Madrasah Tsanawiyah 15 Jakarta in providing quality education to its students.

INTRODUCTION

Education is a conscious and planned effort carried out by educational institutions to create a learning environment and an active and effective learning process for students. Its main goal is to enhance students' abilities in terms of spiritual strength, self-control, character,

intelligence, moral values, and skills needed by themselves and society. Learning can also be seen as a systematic effort to achieve a better standard of living. In simple terms, learning is an educational process aimed at enabling participants to master, understand, and think critically.

Education plays a crucial role in achieving a country's prosperity, as outlined in Article 31, paragraph (1) of the 1945 Constitution of Indonesia. All citizens have the right to receive education, and the government is obligated to provide compulsory basic education for every citizen. The government is also responsible for organizing the National Education System that enhances faith, piety, and noble character to educate the nation. To meet the needs of the National Education system, the government is required to allocate at least 20% of the National Budget (APBN) to education.

Education is also key to addressing poverty in the medium and long term. However, many impoverished individuals face obstacles in accessing quality education due to high costs. Therefore, the Indonesian government has provided various forms of assistance, such as the School Operational Assistance (BOS) funds, to improve the accessibility and quality of National Education.

In the management of education, financing is an important issue. Effective financial management is essential to ensure a smooth learning process. However, the availability of funds does not guarantee the achievement of educational goals. Financial management in education plays a critical role in ensuring that educational activities run smoothly. Effective and efficient budgeting is required to ensure that allocated funds are used optimally. In this regard, financial managers in schools should be trained to implement good and professional financial management.

Budget absorption is also important in education management. Low budget absorption indicates inefficiency in the use of allocated funds. In the education sector, failure to meet budget absorption targets can hinder the achievement of educational goals and eliminate the benefits of planned expenditure.

Efficient and effective budget allocation is a challenge in optimizing limited resources. The government must prioritize strategic activities in budget allocation. However, issues with budget absorption can lead to wasteful spending and suboptimal fund utilization. Therefore, effective financial management in education, including planning, regulations, and coordination, is necessary.

In improving the quality of education, the management of BOS funds is essential. The allocation of BOS funds can help improve the quality of education by financing various school programs. However, the main issue in education today lies in school management and governance. Effective and efficient financial management is required to ensure that allocated funds are used effectively.

To enhance the effectiveness and efficiency of education management, financial management plays a crucial role. Budgets and funds must be planned, regulated transparently, and used to finance various school programs to ensure effective and efficient education.

School Operational Assistance (BOS) funds are provided by the government to support school operations. Although the goal is the same, which is to support educational activities, there are differences in the management of BOS funds in schools under the Ministry of Education and Culture (Kemdikbud) and the Ministry of Religious Affairs (Kemenag) in Indonesia.

Based on Government Regulation No. 80 of 2015, Article 1 regarding BOS guidelines explains that School Operational Assistance is a government program for providing funding for non-personnel operational costs for primary and secondary education institutions. This program aims to alleviate the burden of education expenses for a quality 9-year compulsory education and to contribute to the development.

Overall, financial management of BOS funds is generally carried out well each year because the BOS budget is included in the management of the General Allocation Fund (DIPA) in each school. However, the implementation of this fund management may vary between schools.

The variation depends on the size of each school's needs and the number of students. Since these schools fall under the Ministry of Religious Affairs, the management of BOS funds is monitored centrally, and the budget absorption is announced quarterly in the school's coordination meetings.

Based on initial research observations, BOS funds for Madrasah schools can still be used for various purposes, including building repairs, early academic year activities for new students, the teaching and learning process, the provision of school books, extracurricular activities, and other urgent educational needs. In this regard, schools have the freedom to determine the allocation of BOS funds that are most important for their particular needs.

With the information presented above, the author intends to conduct research on the management of School Operational Assistance (BOS) funds in Madrasah Tsanawiyah Negeri 15 Jakarta. The study will cover the planning, implementation, and evaluation of the BOS fund management system in the school. The goal of this research is to understand how BOS funds are managed in Madrasah Negeri 15 Jakarta, identify the factors influencing their management, analyze the suboptimal aspects of the fund management process, and formulate a model for managing BOS funds in the school.

This research is expected to contribute to the academic understanding of financial management in education, and the results may serve as a reference for other researchers interested in BOS fund management.

LITERATURE REVIEW

A rational review is necessary to confirm the reasons for conducting research. In broad terms, theories can be obtained from textbooks or in the form of research reports, most of which are published in professional journals. The selected theories must meet at least three criteria: relevance, comprehensiveness of material, and timeliness.

When discussing the theoretical review, it is important to provide a comprehensive framework for the conceptual thinking, research principles, or theories used as the basis for addressing the encountered problems. The framework of the theory is intended to provide a theoretical basis for the researched issues.

The theoretical review is presented with the purpose of describing the relationship between developmental efforts and other efforts made by professionals in addressing similar or related problems. Accurate and targeted data presentation that does not deviate from the research objectives is necessary to obtain accurate and understandable research results. In discussing the research topic, it is important to define the boundaries and the relevance of the theories and concepts related to the theme of this research, with a focus on reviewing the main theories and concepts.

Below is a description of the supporting concepts and theories for reference in identifying key concepts relevant to the research subject.

1. Public Administration

Administration involves the management of activities by a group of people to achieve predetermined goals. The administrative process includes short-term and long-term planning, as well as policies, strategies, and efforts to achieve desired outcomes. In other words, administration entails a series of ongoing activities to achieve desired outcomes.

The shift in the paradigm of state organization has affected the implementation of the role of public administration, especially in terms of the approach to strategy formulation and implementation, internal organizational control, and interactions between state agents and the public and other parties. Public administration emphasizes that administration cannot be value-neutral and must analyze, consider, and address social issues based on the values that emerge in society.

From a theoretical perspective, there has been a shift in public service delivery from the traditional model of public administration (old public administration) to the new public management model (new public management) and finally to the new public service model (new public service). In the new public service model, public services are based on the democratic theory that advocates equality and equal rights for citizens. In this context, the public interest is formulated as a result of the value dialogues that exist in society. Bureaucracies providing public services must be accountable to the entire community. The role of the government is to negotiate and unearth various interests from citizens. In this model, public bureaucracies must be accountable not only to the rule of law but also to the values present in society, prevailing political norms, professional standards, and the interests of citizens. These are a set of ideal public service concepts in the current era of democracy. The rapid development of technology, in general, has provided many conveniences in the dissemination of information, the exchange of ideas, thoughts, and cultures worldwide, resulting in globalization. However, on the other hand, it has also led to the emergence of complex issues that require significant attention and prompt and accurate handling, especially by the government to promptly address these issues. This places the government in a difficult position when making policies as solutions to existing problems, and this is what leads to a change in the role of the government from a government-oriented approach to governance.

The paradigm shift in public administration has so far placed demands on an approach oriented toward public interests. New Public Service (NPS) has shifted from government to governance. When focusing on improving the performance of organizational resources, New Public Management can be a solution. However, when involving environmental elements of each organization through performance networks via work contracts, New Public Governance is the solution. When oriented towards achieving a degree of consensus (not emphasizing public institutions), collective trust and leadership with recognition of each resource, collaboration can be the solution.

In the current era of the Fourth Industrial Revolution, public administration faces various challenges that require reform. The emergence of the digital era has raised expectations for openness, speed, and accuracy in public services provided by the government. In this context, the use of information and communication technology to enhance the quality of public services is highly anticipated. Public administration reform is needed to adapt to these changes. The government needs to update its administrative systems, adopt new technologies, and improve its ability to manage data and information digitally. Additionally, it is crucial to increase transparency and openness in the process of public administration so that the public can have better access to information and actively participate in public decision-making. By carrying out public administration reform in line with technological advancements and public expectations, it is hoped that the government can provide more effective, efficient, and responsive public services in this era of the Fourth Industrial Revolution.

a. Old Public Administration Paradigm

One of the key figures in the shift of the administration paradigm was U.S. President Woodrow Wilson, who published his work titled "The Study of Administration" in 1887. Wilson was one of the pioneers in developing the idea of public administration as an independent field of study separate from politics. Through his writings, Wilson emphasized the importance of professionalism, efficiency, and the use of scientific knowledge in public administration.

Additionally, another influential figure in the shift of the administration paradigm was F.W. Taylor, who published his book titled "The Principles of Scientific Management." Taylor was one of the founders of the scientific management movement aimed at improving efficiency and productivity within organizations. He stressed the importance of scientific

analysis, standardization, and more efficient division of labor in achieving organizational goals.

Both of these figures, Wilson and Taylor, played a significant role in shaping the thinking and principles that underlie the development of modern public administration and management. Their works laid the foundation for the development of more scientific, efficient, and professional theories and practices in the context of government and organizations. In their studies, they believed that implementing the constitution is more challenging than creating one, so they called for an increase in intellectual resources in managing the state. In other words, developing effective and efficient government administration requires administrative reform with an emphasis on professionalism in public administration management. Therefore, an academic discipline is needed to guide bureaucratic reform, producing professional and non-partisan public officials. Management principles in public administration must be based on scientific management principles and separate from the political fray.

b. New Public Management Paradigm

New Public Management (NPM) emerged due to the different status of public administrators who were considered second-class citizens in political science. As a result, they sought alternatives and found them in management, which was called Administrative Management or Management Generic. The existence of this idea was marked by the establishment of the Faculty of Management at Cornell University as its first academic unit in 1948. In terms of public service, classic administration was considered ineffective in problem-solving and providing public services. Public, in the classic administrative perspective, referred to government institutions and agencies, and the management paradigm raised questions about the definition of the public. In Western culture, public questions are often interpreted as a complex concept structured by publicity or privacy. Publicity is defined in terms of voting rights, interests, and access. In a philosophical view, "public" is defined as who benefits. A government is regulated so that everyone benefits, while a non-profit organization benefits its owners (Henry, 2018).

c. New Public Service Paradigm

The shortcomings of the OPA and NPM paradigms have been addressed by another perspective, the New Public Service. This theory concludes that bureaucracy is a tool or medium of the people and must adhere to any voice of the people, as long as that voice is rational and normatively and constitutionally legitimate. Denhardt & Denhardt's concept of the New Public Service (NPS) emphasizes that the role of the government should focus not only on economic interests and efficiency like a business but more on providing services to the public in a democratic, fair, equitable, non-discriminatory, honest, and accountable manner. In this context, the government has a responsibility to protect and guarantee the rights of citizens and meet their needs.

The government is expected to perform its duties with a focus on the interests of citizens, not just for its own benefit or that of specific groups. The principles of democracy and justice should be the basis for decision-making and the implementation of public policies. The government is also expected to act transparently and be accountable so that the public can monitor and evaluate government performance.

The NPS concept emphasizes the importance of the government in serving the public and meeting their needs in a responsive and responsible manner. The government is not only a service provider but also a stakeholder working for the overall welfare of society. In this context, the government plays a significant role in promoting social welfare, reducing inequalities, and creating fair and equitable conditions for all members of society.

2. Good Governance

The development of the good governance paradigm in public administration plays a crucial role in engaging the public in public services and governance. By strengthening this

involvement, further consequences such as accountability and transparency in governance, services, and development need to be reinforced.

Essentially, the development of good governance in Indonesia began with a strategic focus on the public sector. This is due to several reasons: (1) public services, in this context, serve as a means represented by the government to establish a reciprocal relationship between government-owned state institutions and the private sector, (2) in the context of public service, the quality of government administration can be evaluated by the extent to which public services have been created by the government, (3) the government, as a representation of the state, and the power of the market (corporations), have significant interests and involvement in the field of public services.

In the concept of good governance, governance is described as a partnership between government stakeholders involving information from various sources. Government stakeholders must involve the public and other interest groups, in addition to the government itself, to achieve common goals.

Since its introduction in the late 1980s, the concept of good governance has become one of the main guidelines applied by countries worldwide, particularly in developing countries, in an effort to improve their governance systems. The application of good governance has become a fundamental indicator for advanced countries and large corporations when engaging in cooperation and investments with developing and underdeveloped countries. At the very least, countries that implement good governance gain a higher level of trust as an assurance that the cooperation and investments they undertake will be safer and more controlled.

In fact, the concept of good governance has been applied by all parties, including the government, the private sector, and civil society. However, many have a vague understanding of the concept of governance. In general, many interpret governance as government administration. However, governance here does not only refer to the structure and management of government institutions, as the government (government) is only one of the three major actors that make up the institution called governance. The other two actors are the private sector (private sector) and civil society. Therefore, an understanding of governance involves an understanding of how the roles of government (bureaucracy), the private sector, and civil society are integrated into jointly agreed-upon rules.

Government institutions must be able to create a conducive environment in the economic, political, social, cultural, legal, and security fields. The private sector has an active role in advancing economic activities that will impact job creation and income, while civil society must be able to actively interact in various economic, social, and political activities, including controlling these activities.

Based on this understanding of the governance concept, the addition of the word "good" in governance can be interpreted as good or positive governance. This goodness or positivity is realized when every actor involved in governance can optimize the resources they possess with awareness and mutual agreement to achieve the desired vision. Governance is said to have "good" characteristics if it meets specific criteria or indicators.

Good governance helps integrate the roles of government, the private sector, and the public to achieve a common consensus. In practice, good governance should be accountable and effective and efficient. By adhering to the values and principles of good governance, deviations in policy implementation can be minimized because the programs established are based on collective decisions. A state that acts as a service provider to its citizens to achieve equitable well-being can function effectively if its government system adheres to the three pillars of sustainable development: the environment, the economy, and human resources.

The success of the good governance concept can be understood through the principles contained within it. These principles are used as performance benchmarks for the government in managing governance. In general, the principles of good governance focus on

three main elements: accountability, transparency, and public participation. However, various organizations provide additional, more specific principles related to good governance. The World Bank, as a donor institution, provides assistance to countries in building institutional capacity to ensure safe investments and loans. According to the World Bank, the principles of good governance include transparency, accountability, and predictability in line with the rule of law and participation.

3. State Financial Management

According to Van Der Kamp, state finance involves rights and obligations that can be assessed in monetary terms. Additionally, anything, whether money or assets, can become state property in connection with these rights. M. Ichwan explains that state finance is the quantitative planning of activities where figures are expressed in currency and carried out in the future. Geodhart defines state finance as the entirety of laws periodically established, giving power to the government to make expenditures related to specific periods and ensuring sustainable funding to cover these costs.

Glen A. Welsch considers state finance as a form of the statement of plans and policies. This includes the management policies that will be used during a specific period, particularly as guidelines for that period. According to Article 23 of the 1945 Constitution, state finance is divided into two periods: the period before Amendment III of the 1945 Constitution and the period after Amendment III of the 1945 Constitution. In the third period of the 1945 Constitution, the definition of state finance is limited to the State Budget (APBN), within that scope.

Jimly Asshiddiqie states that, according to the 2005 Press Constitution, the definition of the budget in the 1945 Constitution only covers the State Budget (APBN) at the central level and does not include the Regional Budget (APBD) that is not related to the tasks and authority of the Supreme Audit Agency.

After the Third Amendment of the 1945 Constitution, the definition of state finance is not limited to the State Budget (APBN) but also includes the revenue and expenditure of regional budgets. This is also related to the changes in the organizational structure and authority of the Supreme Audit Agency (BPK). According to Article 23 of the 1945 Constitution, the results of financial audits conducted by the BPK are not only related to the DPR (APBN) but also involve the DPD and DPRD (APBD) according to their respective capacities. After the Third Amendment of the 1945 Constitution, the definition of state finance is not limited to the APBN but also includes the Regional Budget (APBD). This change also affects the organizational structure and authority of the BPK, where the results of financial audits by the BPK are submitted to the DPR (APBN) as well as the DPD and DPRD (APBD) according to their respective authorities.

With the enactment of Law Number 17 of 2003 concerning State Finance, the definition of state finance used must comply with the legislation. Article 1, Paragraph 1 of that law explains that state finance involves all the rights and obligations of the state that can be valued in terms of money, as well as everything, whether money or property, related to the execution of these rights and obligations. The broader management of public finance, particularly in terms of national economic resilience and competitiveness, can be enhanced through global economic activities, thereby improving the quality of life for the Indonesian people as expected. Public financial management, in the narrower sense, includes all activities involved in recording income and expenditures for various organizational activities, including financial administration or accounting.

State finance encompasses all the rights and obligations of the state that can be assessed in terms of money, as well as all things, whether money or assets, that may become state property in the execution of its rights and obligations. This definition of state finance is regulated in Law Number 17 of 2003 concerning State Finance, Article 1, Paragraph 1, which states that state finance encompasses all the rights and obligations of the state that can be valued in terms

of money, as well as everything, whether money or property, related to the execution of these rights and obligations.

The approach used to formulate the concept of state finance involves the object, subject, process, and purpose, as explained below:

- a. In terms of the subject, state finance encompasses all the rights and obligations of the state that can be measured in monetary terms, including financial, monetary, and asset management policies and the management of state-owned property. It also includes everything, whether money or property, that may become state property in the execution of its rights and obligations.
- b. From an object perspective, state finance involves everything owned and/or controlled by the central government, regional governments, state-owned or regional-owned enterprises, and institutions with authority related to public financial purposes.
- c. In terms of the process, state finance includes all policies and activities related to the management of the entities mentioned above, from policy formulation to decision-making and accountability.
- d. For the purpose, state finance encompasses all policies, activities, and legal relationships related to the thinking and/or control of the entities mentioned above in the context of public administration. State finance can be viewed in both broad and narrow senses. In the broad sense, state finance covers the State Budget (APBN), Regional Budget (APBD), and state finance related to state-owned or regional-owned enterprises. In the narrow sense, state finance refers to the finances managed by each legal entity and is individually accountable for.

In Law Number 17 of 2003 concerning State Finance, state revenue includes all revenue from taxation, non-tax state revenue, and grants from domestic and foreign sources.

METHODS

Research Methodology is a scholarly approach to obtaining specific information for a particular purpose. The method used by the author in this research is a descriptive research method with a qualitative approach.

According to Sugiyono (2005:3), the research methodology in administration or management is: A scholarly method to obtain accurate data aimed at making discoveries, demonstrating, and developing knowledge that is useful for understanding, problem-solving, and estimating management and administrative issues.

Irawan (2001:40) defines methodology as: Several ways to investigate and discover the truth. This means that methodology does not just refer to the research method but also represents a perspective, a way of thinking, a method for collecting and analyzing data, up to the interpretation of research results.

Umar (2005:95) mentions that "Qualitative research adheres to the principle of adjusting categories based on data, not the other way around, where data is adjusted based on categories."

In Danim's view (2002), there are several characteristics commonly found in qualitative research, although not all forms of qualitative research exhibit these characteristics. One of the main characteristics of qualitative research is as follows:

1. Qualitative research relies on natural settings as the direct source of data, and the researcher is the primary instrument.
2. Qualitative research is descriptive, with collected data in the form of sentences and words, images, and not just numbers. If there are numbers, they are used to support the findings.
3. Qualitative research emphasizes the work process, translating all encountered events into everyday activities, especially those related to the social issues of the studied community.

4. Qualitative research often uses an inductive approach. Abstractions are formed by researchers based on the data collected and grouped during field research.
5. Qualitative research places a greater emphasis on meaning, with the research focus directly connected to social issues in human life.

RESULTS

Description of Teachers, Staff, and Students

1. Teachers and Administrative Staff

Educational staff is crucial for ensuring the smooth flow of the teaching and learning process in schools. They are responsible for planning and conducting the learning process, providing guidance and training in education.

2. Student Condition

The number of students at Public Elementary School 018 Sorek Satu for the academic year 2023/2024 is 496. Among them, there are 235 male students and 261 female students.

3. School and Teacher Achievements

Achievement is the result of an activity that has been carried out, created either individually or collectively.

4. Condition of Facilities and Infrastructure

In an educational institution, school facilities and infrastructure are one of the supporting factors for the success of the teaching and learning process at school. This can be achieved when there is adequate availability of facilities and infrastructure, coupled with optimal management. Complete facilities and infrastructure can help achieve the set learning objectives.

5. Organizational Structure of State Junior High School 15 in Jakarta

Organizational structure is a framework that illustrates the tasks and activities required to achieve the organization's goals, which includes the relationship between functions, authority, and responsibilities for the burdens assigned to it. So, the structure depicts a series of tasks aimed at enabling every group involved in it to work together to achieve the organization's predefined goals.

DISCUSSION

Factors Affecting the Management of School Operational Assistance Funds (BOS) in State Islamic Junior High School 15 Jakarta

The factors affecting the management of School Operational Assistance Funds (BOS) in State Islamic Junior High School 15 Jakarta refer to the principles of BOS management outlined in the BOS Guidelines for Islamic Junior High Schools, NUMBER 304 YEAR 2023.

The management of School Operational Assistance Funds for Raudhatul Athfal (Islamic Kindergarten) and School Operational Assistance Funds for Madrasah (Islamic School) is based on the following principles:

1. Flexibility, which means that the use of School Operational Assistance Funds is managed according to the needs of Raudhatul Athfal and Madrasah based on the results of the Madrasah Self-Evaluation (EDM) incorporated into the Madrasah Work Plan and Budget (RKAM).
2. Effectiveness, which implies that the use of School Operational Assistance Funds should yield results, influence, and utility in achieving educational goals in Raudhatul Athfal and Madrasah.
3. Efficiency, which involves using School Operational Assistance Funds to enhance the quality of student learning at the lowest possible cost with optimal results.
4. Accountability, meaning that the use of School Operational Assistance Funds can be accounted for as a whole based on logical considerations in accordance with regulations.

5. Transparency, which entails managing School Operational Assistance Funds openly and accommodating the aspirations of stakeholders in line with the needs of Raudhatul Athfal and Madrasah.

In the context of managing School Operational Assistance Funds, it is necessary to identify which factors support and hinder the success of the management of BOS funds in State Islamic Junior High School 15 Jakarta.

Supporting factors in the management of School Operational Assistance Funds include various types of support, such as supportive policies, effective cooperation, material assistance, idea contributions, additional manpower, and more. The success of program implementation depends not only on a single sector but on the support of various different sectors. Therefore, the more positive support received in running the program, the greater the likelihood of achieving the desired success. In the context of managing School Operational Assistance Funds, critical supporting factors in achieving planned objectives include:

1. Government support, involving education on BOS fund management and providing technical guidelines for its administration.
2. High-quality collaboration between school management, teachers, and the school committee in carrying out tasks related to BOS fund management, ensuring transparency and accountability in State Islamic Junior High School 15 Jakarta and motivating all stakeholders to improve educational quality.
3. Effective leadership of the school principal in managing BOS funds.

Supporting Factors in the Management of School Operational Assistance Funds (BOS) are also mentioned by Sinjai Sulfiati in her writing as follows:

- 1) Collaboration among all parties involved in BOS fund management, including the government, the education department, schools, and the community. This ensures that the use of BOS funds is transparent and directed according to established rules.
- 2) The quality of education, such as increasing the collection of books in the library and improving infrastructure, is on the rise. This leads to effective teaching and learning processes in schools.

Factors that hinder the management of School Operational Assistance Funds in State Islamic Junior High School 15 Jakarta include various obstacles that can disrupt the program, as mentioned earlier. One factor that can hinder policy implementation is the lack of attention to technical issues during implementation. This can be seen in the technical guidelines for BOS fund management, where not all school needs can be accommodated through BOS funds. For example, schools may not be allowed to use BOS funds for major repairs or new building construction. This constraint is one of the factors hindering the achievement of the goal of improving the quality of education.

Furthermore, the management of School Operational Assistance Funds also faces limitations in resources, such as time, money, and human resources. Regarding time, the disbursement of BOS funds often experiences delays, negatively impacting the implementation of school programs that were planned in advance. Another financial issue is that the BOS funds received by schools, especially those in underprivileged areas, may not be sufficient to meet their needs. As a result, the development carried out is inefficient and not comprehensive, reducing the success rate in achieving set goals.

In addition, the budget allocation for the School Operational Assistance Fund program, which is based on the number of students, has weaknesses. The more students a school has, the larger the budget they receive, and vice versa. However, this approach can lead to unfair fund

allocation, especially for schools with a small number of students. In this context, the policies in place appear to have some weaknesses that need to be addressed.

Factors hindering the management of BOS funds are also mentioned by Sinjai Sulfiati in her writing, namely:

- 1) The disbursement of BOS funds that are not timely, making the fund reception in the school's account less effective.
- 2) The minimal amount of funds provided to each school, causing unmet needs.

The Process of Managing School Operational Assistance Funds (BOS) in State Islamic Junior High School 15 Jakarta is not yet optimal

The management of School Operational Assistance Funds (BOS) in State Islamic Junior High School 15 Jakarta, according to interviews with the school principal, teachers, and staff of State Islamic Junior High School 15 Jakarta, has undergone significant changes. Before the government introduced the BOS fund program, this school had limitations in facilities and resources. However, after the introduction of BOS funds, the situation gradually improved as these funds provided operational support to students and the school. This essentially reduced the financial burden that students had to bear. As a result, there were improvements in school facilities and infrastructure, as well as an increase in the number of students and their enthusiasm for learning. Student interest in learning increased because they had adequate facilities and learning materials.

However, the management of the BOS program has not fully realized its potential. This is due to the limited allocation of BOS funds, which are still insufficient to cover all school and student operational costs. Many people still believe that all educational expenses in schools are fully covered by the government. The positive impact of using BOS funds is the reduction of the financial burden on schools and students, as well as the improvement of school facilities. However, the negative impact is the lack of responsibility for the provided facilities. Some students may not maintain these facilities because they consider them to be provided for free. In this case, the school may impose social sanctions. Challenges in the implementation of the BOS program include delays in fund disbursement, which lead to delays in financing school operations and student expenses.

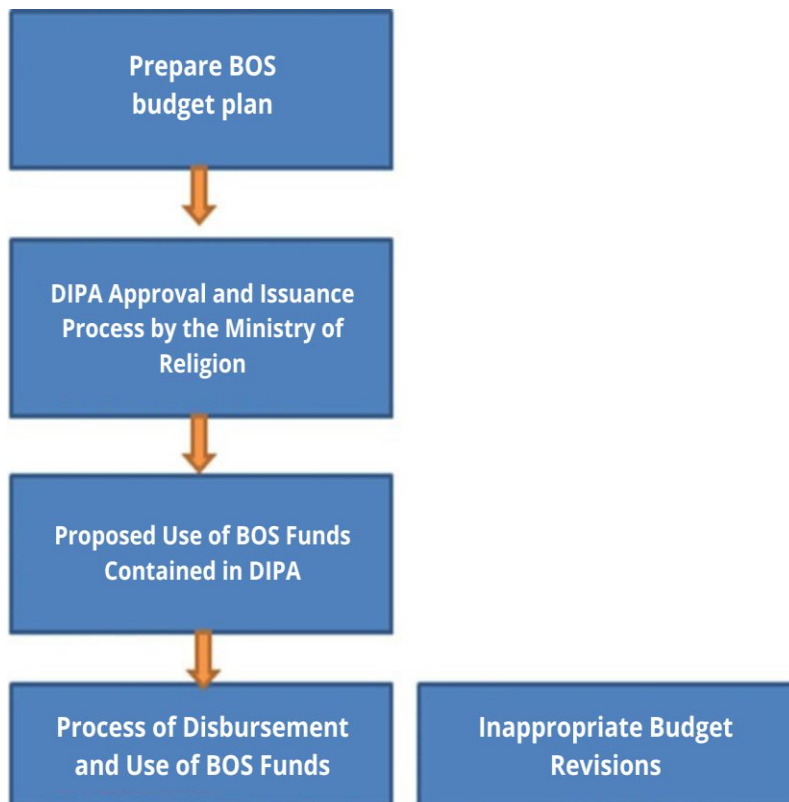
The process of managing the School Operational Assistance Funds (BOS) in State Islamic Junior High School 15 Jakarta is still not optimal, with several issues that need to be addressed. Some of the problems identified in the management of BOS funds include:

- 1) One of the main problems is the limited flexibility in the use of BOS funds. Technical guidelines may restrict schools from using these funds according to their unique needs. This limitation can hinder the school's ability to allocate BOS funds wisely according to their needs.
- 2) Delays in the disbursement of BOS funds can be a serious obstacle. If the funds are not available on time, schools may face difficulties in implementing planned programs, especially if they need to pay teacher salaries or purchase educational supplies.
- 3) Mismatch between the amount of funds and the actual needs of the school can result in ineffective fund utilization. Schools with greater needs may receive insufficient funds, while those with lower needs may receive more than they require.
- 4) Possible lack of understanding or awareness of the guidelines for BOS fund management among school staff and stakeholders can affect the effectiveness of fund management.
- 5) Reporting and supervision processes in BOS fund management may not be optimal, which can affect transparency and accountability in fund utilization.
- 6) Limitations in human resources, especially trained financial management staff, can also be an issue. The management of BOS funds requires specific knowledge and skills.

- 7) Insufficient participation from all stakeholders, including teachers, parents, and students, in fund management can also affect the effectiveness of fund utilization.

Model for Managing School Operational Assistance Funds (BOS) in State Madrasah 15 Jakarta

Frame 1. Process of Budget Planning and Disbursement of BOS Funds



The chart above can be explained as follows:

- The Madrasah prepares the School Operational Assistance Fund (BOS) budget plan for the previous year, for example, the budget for the year 2023 is prepared in 2022. The budget preparation follows the guidelines issued by the Ministry of Religious Affairs. This plan will be approved by the Ministry of Religious Affairs and used in the Budget Implementation List (Daftar Isian Pelaksanaan Anggaran or DIPA).
- The BOS funds included in the DIPA can be used by the Madrasah from January 2023 to December 2023.
- Any needs listed in the DIPA can be submitted for disbursement through the State Treasury Service Office (Kantor Pelayanan Perbendaharaan Negara or KPPN) of the Ministry of Finance using the SAKTI application.
- After the proposal is approved, the funds will be disbursed through the process of UP (Uang Persediaan), LS Bendahara (Cashier Accountability Report), or LS Pihak Ketiga (Third-Party Accountability Report).
- The disbursed funds can be used according to their designated purposes.

- f. If, during the course of the year, there are needs that were not initially included in the budget plan, the Madrasah can revise the budget to allocate funds to meet urgent needs within the Madrasah.

The Model of School Operational Assistance Fund (BOS) Management in State Islamic Junior High School 15 Jakarta

The model of School Operational Assistance Fund (BOS) management in State Islamic Junior High School 15 Jakarta includes a series of steps and procedures used to effectively manage BOS funds. The following is the model of BOS fund management in State Islamic Junior High School 15 Jakarta:

- a. Planning and Allocation of BOS Funds:
 - 1) Identify school needs: Analyze school needs in terms of facilities, infrastructure, and operational costs.
 - 2) Fund allocation: Allocate BOS funds based on government guidelines and criteria, such as the number of students and allowable expenditures.
- b. Use of BOS Funds:
 - 1) Operational cost payment: Use BOS funds to cover various school operational costs, including teacher salaries, facility maintenance, and other educational needs.
 - 2) Purchase educational supplies: Ensure that BOS funds are used to purchase textbooks, learning materials, and other necessary educational resources.
- c. Transparency and Accountability:
 - 1) Record-keeping and reporting: Maintain accurate records of all BOS fund expenditures and report them regularly.
 - 2) Internal audits: Conduct periodic internal audits to ensure that the use of BOS funds complies with applicable guidelines and rules.
- d. Stakeholder Participation:
 - 1) Involve parents, teachers, and the school committee in decision-making processes related to BOS fund management.
 - 2) Provide stakeholders with information on how BOS funds are used and their benefits for the school.
- e. Evaluation and Improvement:
 - 1) Periodically evaluate the management of BOS funds to assess its effectiveness and efficiency.
 - 2) Identify problems and opportunities for improvement, and take necessary corrective measures.

Education and Training

- 1) Provide training to school staff on BOS fund management, including legal and administrative aspects.
- 2) Promote increased knowledge and skills in school financial management.

This model reflects the efforts of State Islamic Junior High School 15 Jakarta to manage BOS funds effectively to support quality education. It is essential to continually update and improve this model in accordance with government policy changes and evolving school needs.

Proposed Model for Managing School Operational Assistance Funds (BOS) in State Islamic Junior High School 15 Jakarta

In order to achieve effective and targeted management, there is a need for a design model that aligns with regulations and the conditions of the madrasah. Several points need to be determined:

a. Goal Setting

Setting goals is crucial as it determines what will be achieved and the needs to be realized. In this case, regularly preparing a budget plan (RPD) serves as a periodic monitoring step to ensure that the allocation of School Operational Assistance Funds (BOS) is fully utilized. Involving relevant stakeholders in the process of determining the priority use of funds that can be covered by the BOS budget. Thus, the effort to maximize the use of the BOS budget becomes more efficient.

b. Priority Setting

One way to establish priorities is by using a priority scale. In general, several factors influence the priority scale: urgency level, available opportunities, future considerations, self-capability, income level, social status, and the environment. In addition to using a Priority Scale, we can also use a time management matrix.

Frame 2. Kuadran matrix

Kuadran I Penting dan Mendesak	Kuadran II Penting dan tidak mendesak
Kuadran III Tidak Penting dan mendesak	Kuadran IV Tidak Penting dan tidak mendesak

In this case, reshaping the budget by reallocating funds from less prioritized needs to more important or urgent needs can be considered.

c. Scheduling

After determining the needs of the madrasah in accordance with the priority scale and time management, the needs are arranged according to the realization schedule, guided by the history of BOS fund management in previous years and the targets or goals to be achieved within one budget year. Establishing Standard Operating Procedures (SOP) that guide budget implementation to ensure that BOS funds are used effectively according to their intended purpose.

d. BOS Fund Usage Model

In this research, we attempted to create a reference table as a budget planning tool, especially for those using BOS funds. The goal is to ensure that the allocation of budget funds corresponds to the needs and expectations previously planned.

CONCLUSION

1. Factors influencing BOS fund management include flexibility, effectiveness, efficiency, accountability, and transparency. Government support, school cooperation, motivation, and the performance of the school principal are supporting factors. Obstacles include technical issues, delays in fund disbursement, limited resources, and inequities in fund allocation.
2. Obstacles faced after the implementation of the BOS fund program include limited flexibility in fund utilization, delays in fund disbursement, discrepancies in fund amounts with actual needs, a lack of understanding of guidelines, and suboptimal reporting and supervision quality. Efforts are needed to improve flexibility, transparency, accountability, participation, and understanding.
3. The BOS fund management model in State Madrasah 15 Jakarta includes steps in planning, fund allocation, fund utilization, transparency, accountability, and evaluation and improvement. Stakeholder participation and school staff training are essential elements in this model.
4. The proposed BOS fund management model includes goal setting, priority determination, and scheduling. Program Planning Documents (RPD), stakeholder involvement, priority scale, time management matrix, and Standard Operating Procedures (SOP) are important steps to maximize fund utilization.

By implementing this model and proposal, it is expected that State Madrasah 15 Jakarta can enhance the effectiveness and efficiency of BOS fund management, ultimately supporting the improvement of the educational quality at the school.

Suggestion

1. Streamline Fund Disbursement Process
Establish a more efficient and timely process for disbursing BOS funds to the State Madrasah Tsanawiyah 15 Jakarta. This could involve setting clear timelines and automating disbursement where possible to minimize delays.
2. Enhance Transparency and Accountability
Implement a transparent and robust financial reporting system to track the allocation and utilization of BOS funds. This system should be accessible to all relevant stakeholders, including staff, parents, and the community, to ensure accountability.
3. Improve Reporting Mechanisms
Develop standardized and user-friendly financial reporting mechanisms that clearly outline how BOS funds are used. This should include regular reporting on income and expenses, making it easier to identify discrepancies and assess the impact of these funds on educational programs and infrastructure.
4. Staff Training and Capacity Building
Provide training and capacity-building programs for administrative staff responsible for managing BOS funds. This will help ensure that they are well-equipped to handle financial matters efficiently and in accordance with government guidelines.
5. Community Engagement
Involve parents and the local community in monitoring and overseeing the use of BOS funds. This can help create a sense of ownership and responsibility, ensuring that the funds are utilized effectively.

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