

STRATEGIES FOR MANAGING SCHOOL OPERATIONAL ASSISTANCE FUNDS IN OVERCOMING COMMUNICATION DISTORTIONS IN FINANCING AT SENIOR HIGH SCHOOL 3 PRABUMULIH

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Abstract: This study aims to analyze the Strategy for Managing School Operational Assistance Funds (BOS) by the Principal in Overcoming Distortions in Financing Communication at Prabumulih State Senior High School 3, South Sumatra Province. This research is a qualitative research. In collecting data, researchers used several collection techniques, namely, in-depth interviews, observation, and documentation. The data analysis technique uses the *Miles* and *Huberman* Model which consists of three stages, namely: data reduction, data display, and drawing conclusions or verification. Based on the results of the research in this study, in order for the implementation of the financing of the School Operational Assistance Fund (BOS) in overcoming the distortion of financing communication, several aspects need to be carried out, including; aspects of flexibility in the use of BOS funds, aspects of effectiveness in the use of BOS funds, aspects of efficiency in the use of BOS funds, aspects of accountability in the use of BOS funds and aspects of transparency of BOS funds.

Keywords: Principal; Implementation; Financing; School Operational Assistance Fund; BOS; Distortion; Communication.

INTRODUCTION

Education is a right for every citizen, therefore the government is obliged to finance these activities.

Mandated in Article 31 of the 1945 Constitution after the amendment of the 1945 Constitution, Paragraph 4, the priority of the education budget is at least 20% of the APBN/APBD. (Imaculata, 2019). This fact is a progressiveness and commitment in terms of advancing the world of education. Since 1994 the government issued Presidential Instruction Number 1 of 1994 concerning the Implementation of Compulsory Basic Education and was later strengthened by the issuance of Presidential Instruction Number 5 of 2006 concerning the National Movement to Accelerate the Completion of Nine-Year Basic Education and Eradication of Illiteracy. (Manurung & Hidir, 2013)..

Education is very important and strategic in national development because it is one of the determinants of progress for a country. (Sagala, 2017) Education is a long-term investment that will produce humans who have the knowledge, attitudes and skills needed in national development. Education is seen as a public sector that can serve the community with a variety of teaching, guidance and training needed by students. (Fajarini et al., 2019).

Education is even the most effective means to improve the quality of life and the degree of public welfare, and

can lead the Indonesian nation to prosperity. For this reason, the government continues to make education an important agenda in national development as well as a top priority in the government's work plan. The development of the education sector aims to produce a complete Indonesian human being who is imbued with the values of Pancasila.

The 1945 Constitution of the Republic of Indonesia in Article 31 paragraph (1) has mandated that every citizen has the right to receive education to optimally develop their potential. (Imaculata, 2019). To achieve this goal, the State is obliged to provide quality education services in accordance with their interests and talents regardless of social status, race, ethnicity, religion and gender.

In an effort to carry out this mandate, the government has issued a policy Law Number 20 of 2003 concerning the National Education System in Article 6 paragraph 1 states that every citizen aged 7-15 years is required to attend basic education. Article 34 paragraph 2 states that the government and local governments guarantee the implementation of compulsory education at least at the basic education level without charging fees, while in paragraph 3 states that compulsory education is the responsibility of the state organized by educational institutions of the government, local governments, and the community. (Indonesia, 2003).

The consequence of the mandate of the Law is that the Central Government and Local Governments are obliged to provide education services for all students at the basic education level (elementary and junior high school) and other equivalent education units. In order to

realize the ideals of national education, until now the government is still faced with various problems, both internal and external problems, such as the level of quality of educators who have not met quality standards, school facilities and infrastructure that are still inadequate and the limited education budget provided by the government.

In addition to *internal* factors, the most difficult challenge for the Indonesian nation in the era of globalization in the 21st century is how to prepare smart, superior and competitive human resources. Only by capitalizing on smart, superior and competitive humans will a nation be able to partner and compete at the global level in the 21st century.

The management of education financing will directly affect the quality of schools, especially with regard to infrastructure and learning resources. Many schools are unable to carry out teaching and learning activities optimally, simply because of financial problems, both to pay teachers and to procure learning infrastructure. (Mulyasa, 2004). Meanwhile, Fatah in his book Mulyono Abdurrahman, (2012) argues that education financing is the amount of money generated and spent for various purposes of organizing education which includes teacher salaries, professional improvement of teachers, procurement of learning space facilities, room repairs, procurement of equipment, procurement of tools and textbooks, office stationery, extracurricular activities, educational management activities and educational supervision.

The distribution and use of BOS funds still experience various problems both in their distribution and use. These

problems are related to the efficiency and effectiveness of utilization, which then hampers the achievement of the objectives of the BOS funds themselves. This can be seen from the data released by the Ministry of Education and Culture (Kemdikbud) as of December 15, 2011. Of the 497 kabupaten/kota in Indonesia, for the second quarter (April-June) only 493 (99.2 percent) kabupaten/kota disbursed BOS funds, while for the third quarter (July-September) only 439 (88.3 percent) kabupaten/kota, and for the fourth quarter (October-December) only 108 (21.7 percent) kabupaten/kota completed the disbursement.

The School Operational Assistance (BOS) program provides assistance to schools with the aim of waiving education costs for poor students and easing the burden for other students in order to support the achievement of nine years of compulsory basic education. Through this program, the central government provides funds to schools at the primary, junior and senior high school levels to help reduce the burden of education costs that must be borne by students' parents. BOS is given to schools to be managed in accordance with the regulations set by the central government. The amount of funds for each school is determined based on the number of students. (Helnikusdita, 2016).

The management of BOS funds is the responsibility of schools, and its implementation must refer to the regulations set by the government. Several problems in the management of BOS funds that were found by the inspectorate included the remaining BOS funds that had not been returned to the state treasury, the cause of the shortfall in state revenue from the remaining funds, the use of BOS

funds that were not in accordance with regulations, the excess use of BOS funds, inaccuracies in the data collection of BOS fund recipients that led to the excess distribution of BOS funds. In addition, other problems related to the preparation of technical guidelines for the distribution of BOS funds that were not in accordance with the provisions and a number of schools had not accounted for the use of BOS funds.

The utilization of BOS funds should really be directed to school operations that support the smooth learning process, because if the School Operational Assistance (BOS) is not managed properly, it will result in distortions in its use, and its implementation in the field must also be in accordance with the planning and appropriate use as well as the accountability rules that have been set by the Government. In addition to this, the distortion in the use of this budget also results in the non-achievement of 12-year compulsory education as one of the Ministry of National Education's Strategic Plan to achieve the expected goals, so an organization or school must have a high role in the utilization of BOS funds so that distortions do not occur in the field. Based on some of the problems above, the researcher is interested in conducting research that aims to analyze the Principal's Strategy in the Implementation of Financing School Operational Assistance Funds (BOS) in Overcoming Distortions in Financing Communication at State Senior High School 3 Prabumulih, South Sumatra Province.

METHODS

In this study using qualitative research with a descriptive approach, this research seeks to describe a symptom, event, event that is happening now. Descriptive research focuses on actual problems as they are at the time of direct research on the principal's strategy in the implementation of financing school operational assistance funds (bos) in overcoming communication distortions. In accordance with the focus and objectives of the research, this type of research is very appropriate because the author will describe, analyze the State Senior High School 3 Prabumulih, South Sumatra Province.

The data collection techniques in this research are interviews, observation and documentation. And in data analysis using M.B. Miles and A.M Huberman (1984) "*we define analysis as consisting of three conccrrent flows of activity: data reduction, data display, and conclution drawing or verification*" (Miles, 1984). Which means that analysis consists of three stages of activity, namely: data reduction, data display, and conclusion drawing or verification.

RESULT

The Principal's Strategy in the Implementation of School Operational Assistance Fund Financing (BOS) in Overcoming Distortions in Financing Communication at Sekolah Menengah Atas Negeri 3 Prabumulih, South Sumatra Province

In order for the implementation of School Operational Assistance Fund (BOS) financing to overcome the distortion of financing communication,

there are several aspects that must be done, including;

a. Aspects of flexibility in the use of BOS Funds

In managing the boss funds, there is an aspect of flexibility, that is, the use of the Regular BOS Funds is managed according to the needs of the school. It starts with planning, as stated by DT. Through an initial meeting to make a school budget plan, according to the needs (DT, personal communication, 2022).

Furthermore, FL and WM added that; Budgeting school needs based on the results of coordination with school managers, principals, vice principals, committees, teachers and staff while still adjusting to the appropriate budget line items (FL, personal communication, 2022).

The observation also explained that there was a planning meeting for the management of BOS funds (Observation, 2022)

The use of the BOS funds was done through an initial meeting to make a school budget plan, which was adjusted to the needs, and the meeting was attended by school administrators, principals, vice principals, committees, teachers and staff. The management followed the instructions in the BOS management and the priority scale (AAW, personal communication, 2022).

Another opinion was also expressed by AA that; With the different conditions and needs of schools, they can be accommodated with BOS funds that are regulated by the management (AAG, personal communication, 2022).

From the explanations above, it is explained that the use of BOS funds must use aspects of flexibility and pay attention

to planning, regulations on the use of BOS funds and the need to prioritize programs for implementation.

In the field, to avoid obstacles in communicating with fellow BOS fund managers, FL and WM explained how you communicate with fellow BOS fund managers, as follows;

At any time through face-to-face or via mobile (FL, personal communication, 2022). Then communicating and consulting requires several ways, as stated by DT and AA, namely;

Communicating and consulting with relevant parties, carried out through the submission of socialization and reporting activity plans on utilization and BOS (DT, personal communication, 2022).

From the information above, it can be concluded that to avoid obstacles in communicating with fellow BOS fund managers, you can communicate with fellow BOS fund managers at any time through face-to-face meetings or via *mobile* or *online*.

Then, to avoid misunderstandings in communication and consultation, it is necessary to find ways to convey problems or programs to relevant parties, which can be done by delivering a plan for socialization and reporting activities on the utilization of BOS funds.

To make the target of the BOS fund program more effective, the school determined the target of the BOS fund program, as explained by DF and WM;

Through school quality meetings by looking at the *strengths* and *weaknesses of the school* so that the target of the BOS fund program is more effective (RL, personal communication, 2022).

From this explanation, it can be concluded that the target of the BOS funds

program was more effective. The school determined the target of the BOS funds program through a school quality meeting by looking at the *strengths* and *weaknesses of the school* so that the target of the BOS funds program was more effective.

b. Aspects of the effectiveness of the use of BOS Funds

In managing boss funds, there is an aspect of effectiveness, namely that the use of regular BOS funds is sought to be able to provide results, influence and effectiveness to achieve educational goals in schools.

In the interview EM explained. I agree that the use of BOS funds should be targeted to achieve the school's educational objectives (EM, personal communication, 2022).

Furthermore, DT and AA also explained: Through the placement of the proportion of financing based on needs and activities according to the RKAS and the use of BOS funds adjusted to the vision and mission of the school, the allocation (DT, personal communication, 2022).

During the interview, FL also gave an example of the effective use of BOS funds: Schools analyze the shortcomings or problems in KBM that occur at school and fund activities to solve these problems through budgeting and BOS (FL, personal communication, 2022).

From these various opinions, it can be concluded that the use of regular BOS funds is sought to provide results, influence, and effectiveness to achieve educational objectives in schools through the placement of financing proportions based on needs and activities in accordance with the School Activity and

Budget Plan (RKAS) and the use of BOS funds is adjusted to the vision and mission of the allocating school so that the funds are effective.

With the existence of BOS funds, it is hoped that they can realize partiality (*affirmative action*) for students whose parents/guardians are not well-off by *waiving (fee waive)* and/or assisting (discount fee) school fees and other costs at school. In the interview, FL explained that;

The BOS fund at SMA Negeri 3 Prabumulih budgets operational assistance for students' activities such as transportation and consumption for students who participate in certain activities outside of teaching and learning activities, and free school fees for children who are truly poor (FL, personal communication, 2022).

Furthermore, EM gave an opinion on the existence of BOS funds in order to realize alignment for students using BOS funds, according to him; BOS funds budget operational assistance for students' activities such as transport and consumption for students who participate in certain activities outside teaching and learning activities (WM, personal communication, 2022).

From this information, it can be concluded that BOS funds at SMA Negeri 3 Prabumulih budget for operational assistance for student activities such as transportation and consumption for students who participate in certain activities outside of teaching and learning activities, and free school fees for children who are truly unable. BOS funds can be used for operational assistance for student activities such as transportation and consumption for students who participate

in certain activities outside of teaching and learning activities.

How do you organize and manage BOS funds so that they can provide *equal opportunities* for students whose parents/guardians cannot afford to obtain affordable education services? AA also revealed that;

By not burdening the person concerned by including them in every activity that involves financial financing (AAW, personal communication, 2022).

DT further stated that; Freeing committee fees, subsidizing clothing, book assistance and so on (DT, personal communication, 2022). In principle, BOS funds are intended to provide *equal opportunities* for students whose parents/guardians are not well-off to obtain affordable education services by not burdening them by including them in every activity that involves financial financing and by waiving committee fees, subsidizing clothing, book aid and so on.

c. Aspects of the efficient use of BOS Funds

In managing bos funds, there is an aspect of efficiency, namely that the use of Regular BOS Funds is sought to improve the quality of student learning at the minimum possible cost with optimal results.

In order for the BOS fund budget to be used efficiently, WM suggested: Detailing every need used by schools in accordance with the available budget so that funding is more effective and efficient (WM, personal communication, 2022).

However, EM gave a different opinion regarding the efficiency of the use of BOS funds, according to her; I do not agree with efficiency, the needs of each

school are not the same, if you want optimal results, it must be balanced with appropriate costs, not with minimal costs (EM, personal communication, 2022).

On the other hand, AA explained to achieve the efficient use of boss funds he explained as follows; Through the placement of proportions and targets of learning participants by looking at the potential of student learning and financing that can be optimized.

From the above opinions, it can be concluded that in managing BOS funds, there is an aspect of efficiency in the use of BOS funds that is sought to improve the quality of teachers and student learning at the minimum possible cost with optimal results, but if it is too strict in optimizing the budget, the objectives of the BOS funds will be difficult to achieve.

d. Accountability aspect of the use of BOS Funds

In the use of bos funds, there is an aspect of accountability, namely that the use of BOS funds can be accounted for as a whole based on logical considerations in accordance with the laws and regulations.

EM argued that; The use of BOS must be accountable in accordance with the applicable rules and regulations (WM, personal communication, 2022).

Furthermore, AA also added that; Periodically, reports are made that are attached to institutions and parties related to the BOS accountability process (AAW, personal communication, 2022).

The use of BOS funds can be accounted for in its entirety based on logical considerations in accordance with the laws and regulations, and reports are made regularly to institutions and parties

related to the accountability process of BOS funds.

e. Aspects of BOS Fund transparency

In managing BOS funds, there is an aspect of transparency, namely that the use of BOS funds is managed openly and accommodates the aspirations of stakeholders in accordance with school needs,

The use of BOS funds must pay attention to the aspect of transparency, as explained by EL; In the process of reporting and utilizing BOS funds, the information and utilization of BOS funds should be delivered to the parties who need it (FL, personal communication, 2022).

This opinion was also supported by AA; I agree, the use of BOS funds, which involves many parties and has an impact on many aspects, must be managed transparently and on target so that the learning process activities can be fulfilled (AAG, personal communication, 2022).

In the field, the use of BOS funds involved many parties as stated by DT that: Involving all elements such as the school community, namely teachers and the community, namely the school committee and representatives of parents.

The use of BOS funds, which involves many parties such as the school community, namely teachers and the community, namely school committees and representatives of students' parents, and has an impact on many aspects, must be managed transparently and on target so that the educational process in schools can be fulfilled properly.

In its implementation, SMA Negeri 3 Prabumulih school spent BOS funds through a digital platform provided by the

Ministry of Education and Culture, as revealed by WM that; Yes, through the procurement of goods with BOS funds using the Siplah Bli bli.com application (WM, personal communication, 2022).

Based on the results of the observation, in order to ensure transparency in the use of BOS funds, the manager procured goods using the SIPLah Blibli digital application (Observation, 2022) as shown in the picture below;



Figure 1 Homepage of the Blibli SIPLah application

From the explanation above, it can be concluded that in its implementation, SMA Negeri 3 Prabumulih school spends BOS funds through a digital platform provided by the Ministry of Education and Culture, using the Blibli SIPLah digital application.



Figure 2 SIPLah application order flow

To shop in the SIPLah application is actually the same as shopping in the marketplace in general. Here are the steps:

1. Log in to Blibli's SIPLah page.
2. Select the "Buyer" category.
3. Log in using the account registered in Dapodik.
4. Search for items or products.
5. Click on the appropriate product for product details.
6. Enter the amount you wish to purchase and click the "Add to Cart" or "Buy Now" button.
7. Choose the funding source that you will use to make the transaction.
8. Click the "Negotiate" menu, if you want to negotiate the price with the seller but only for the "General Goods" category.
9. Click "Create Order".
10. Next, check the order to make sure the product quantity is correct.
11. Select a shipping option.
12. Complete the order by selecting the funding source such as Regular BOS and click "Complete Transaction".
13. If you have finished making payments, a successful transaction notification will appear.
14. Buyers can provide Ratings and Reviews after the item has been received.

DISCUSSION

In order for the implementation of School Operational Assistance Fund (BOS) financing to overcome the distortion of financing communication, there are several aspects that must be done, including;

a. Aspects of flexibility in the use of BOS Funds

Flexibility, which means that the management of BOS funds must be adjusted to the needs of schools, and must be in accordance with the provisions of laws and regulations. (Permendikbud, 2021). The flexibility of BOS funds means that the use of BOS funds is in accordance with the needs of the madrasah as stated in the BOS technical guidelines, namely financing learning activities, extracurricular activities, student potential development activities, and so on. (Sari, 2022).

The use of the BOS Fund was initiated by an initial meeting to make a school budget plan, which was adjusted to the needs of the school and was attended by school administrators, principals, vice principals, committees, teachers and staff.

The use of BOS funds must use aspects of flexibility and pay attention to planning, regulations on the use of BOS funds and the need to prioritize programs for implementation. To avoid obstacles in communicating with fellow BOS fund managers, you can communicate with fellow BOS fund managers at any time through face-to-face meetings or via *mobile* or *online*.

Then, to avoid misunderstandings in communication and consultation, it is necessary to find ways to convey problems or programs to relevant parties, which can be done by delivering a plan for socialization and reporting activities on the utilization of BOS funds.

In order to make the target of the BOS fund program more effective, the school determines the target of the BOS fund program through a school quality meeting by looking at the *strengths* and

weaknesses of the school so that the target of the BOS fund program is more effective.

b. Aspects of the effectiveness of the use of BOS Funds

According to Steer, effectiveness is doing something on target, on time, objectively and thoroughly in accordance with the goals of the organization or agency. Alignment of results and targets of a task can be one measure of effectiveness. The closer the results of an activity are to the target set, the higher the effectiveness rate. (Steers, 2015).

So it can be concluded that by utilizing the available resources, facilities and infrastructure, it will be able to achieve the previously set goals. With effectiveness, it can show how much success is generated from these goals. The realization of all main tasks, achievement of goals, timeliness and active contribution from members is one form of application of effectiveness. (Mulyasa, 2005).

The use of regular BOS funds is sought to be able to provide results, influence, and effectiveness to achieve educational objectives in schools through the placement of financing proportions based on needs and activities in accordance with the School Activity and Budget Plan (RKAS) and the use of BOS funds is adjusted to the vision and mission of the allocating school so that the funds are effective.

With the existence of BOS funds, it is hoped that *affirmative action* can be realized for students whose parents/guardians are not well-off by *waiving (fee waive)* and/or assisting (*discount fee*) school fees and other costs at school.

The BOS Fund at SMA Negeri 3 Prabumulih budgets operational assistance for learner activities such as transport and consumption for learners who participate in certain activities outside of teaching and learning activities, and free school fees for children who are truly unable. BOS funds can be used for operational assistance for student activities such as transportation and consumption for students who participate in certain activities outside of teaching and learning activities.

In principle, BOS funds are intended to provide *equal opportunities* for students whose parents/guardians are not well-off to obtain affordable education services by not burdening the students concerned by including them in every activity that involves financial costs and freeing up committee fees, subsidizing clothing, book assistance, and so on.

c. Aspects of the efficient use of BOS Funds

The efficient use of BOS funds means that the funds spent and the results obtained are commensurate. The efficiency in question includes energy, thought, time, and cost. (Sari, 2022).

Efficiency in the use of BOS funds is sought to improve the quality of teachers and student learning at the minimum cost with optimal results, but if it is too strict in optimizing the budget, the objectives of the BOS funds will be difficult to achieve.

d. Accountability aspects of the use of BOS Funds

According to Permendikbud Number 6 of 2021 in Article 2, the principle of regular BOS Fund management, the principle of accountability is carried out by providing

accountability for activities carried out by the organizer or education unit to education stakeholders in accordance with statutory regulations. (Permendikbud, 2021). According to Mardiasmo in Ismi Solikhatun, (2016) accountability is the responsibility of managing an activity economically and efficiently to the giver of responsibility.

The use of BOS funds can be accounted for in its entirety based on logical considerations in accordance with the laws and regulations, and reports are made regularly to institutions and parties related to the accountability process of BOS funds.

e. Aspects of BOS Fund transparency

Transparency in the financial management of an educational institution is needed in order to increase the support of parents, the community, and the government in the implementation of all educational programs in schools. In addition, transparency can create reciprocity between the government, the community, parents, and school residents through the provision of information and ensure the ease of obtaining accurate and adequate information. (Angraini, 2001).

The use of BOS funds, which involves many parties, such as the school community, namely teachers and the community, namely school committees and representatives of students' parents, and has an impact on many aspects, must be managed transparently and on target so that the educational process in schools can be fulfilled properly.

In its implementation, SMA Negeri 3 Prabumulih school spends BOS funds through a digital platform provided by the

Ministry of Education and Culture, using the Blibli SIPLah digital application.

For the procurement of goods and services, schools receive School Operational Assistance (BOS) funds from the government, the amount of which is based on the number of students enrolled in the school.

Schools are also required to carry out the PBJ process on the Ministry of Education and Culture's SIPLah site. This is stated in the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 14 of 2020 concerning Guidelines for Procurement of Goods/Services by Education Units. (Permendikbud, 2020).

By using SIPLah, schools or educational institutions can carry out PBJ effectively, efficiently, transparently and also accountably. That way, education units can obtain the right goods and services from the funds that have been channeled.

The School Procurement Information System (SIPLah) is a portal or platform that can be used by education units to procure goods and services. Education units can access through the siplah.kemdikbud.go.id page.

However, you must have an account first to be able to log in to the SIPLah application. The login account in SIPLah is taken from the active account in the Dapodik data collection system or Single Sign On (SSO). In addition, because the SIPLah page is a web-based application in the form of a marketplace or buying and selling site, the education unit can access it anywhere and anytime as long as it is connected to the internet network.

CONCLUSIONS

In order for the implementation of the financing of the School Operational Assistance Fund (BOS) to overcome the distortion of financing communication, several aspects need to be carried out, including: the flexibility aspect of the use of BOS funds, the effectiveness aspect of the use of BOS funds, the efficiency aspect of the use of BOS funds, the accountability aspect of the use of BOS funds and the transparency aspect of BOS funds. The use of BOS funds must use aspects of flexibility and pay attention to planning, rules for the use of BOS funds and the need to prioritize programs for implementation. To avoid obstacles in communicating with fellow BOS fund managers, you can communicate with fellow BOS fund managers at any time through face-to-face or via *mobile* or *online*. With the existence of BOS funds, it is possible to realize partiality (*affirmative action*) for students whose parents/guardians cannot afford it by *waiving (fee waive)* and/or assisting (*discount fee*) school fees and other costs at school. Efficiency in the use of BOS funds is sought to improve the quality of teachers and student learning at the minimum cost with optimal results, but if it is too strict in optimizing the budget, the objectives of the BOS funds will be difficult to achieve. The use of BOS funds can be accounted for in its entirety based on logical considerations in accordance with the laws and regulations and periodically make reports that are attached to institutions and parties related to the accountability process of BOS funds. In its implementation, SMA Negeri 3 Prabumulih school spends BOS funds through a digital platform provided by the

Ministry of Education and Culture, using the digital application SIPLah Bilibli IT IS DONE FOR transparency.

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