Implementation of the Affirmation School Operational Cost Policy at SMP Negeri 3 Suluun Tareran, South Minahasa

Noldy Nofri Runtuwene¹, Marthinus Mandagi², Abdul Rahman Dilapanga³

¹²³ Public Administration Program of Magister Program of Manado State University

runtuwenoldynofri78@gmail.com¹, marthinusmandagi@unima.ac.id², abdulrahmandilapanga@unima.ac.id³

Abstract. This study describes Affirmation School Operational Costs or Bantuan Operasional Sekolah (BOS) Policy management in South Minahasa District Study at SMP Negeri 3 Suluun Tareran. This study uses qualitative research methods and data collection techniques: Observation, Interview, and Documentation. The primary data source of this research is the Affirmation of School Operational Costs (BOS) Policy in the South Minahasa Regency. In this case, the Policy on Management, Reporting, Responsibility for the Use of Funds and Distribution of Funds by the School BOS Team in South Minahasa Regency Study SMP Negeri 3 Suluun Tareran and Secondary data sources are supporting documents, archives, and literature. The results showed that: Policies in managing, reporting, responsible for the use of funds, and distribution of funds by the School BOS team are still very lacking and are spent by the policies contained in the Minister of Education and Culture Number 24 of 2020 It has not been implemented optimally even though the document data component of the use of funds and expenditures has been fulfilled, but its use in schools is still inadequate and has not been implemented optimally because of the lack of human resources and the internet network of Telkomsel and others has not yet entered the SMP Negeri 3 Suluun school. The results of the study concluded: (1) Affirmation School Operational Cost (BOS) Policy in South Minahasa Regency. In this case, the Policy on Management, Reporting, Responsibility for the Use of Funds and Distribution of Funds by the School BOS Team as an adequate policy in the use of Affirmation BOS funds and must be improved with other supporters such as adequate human resources and can work together with the Regency BOS Team in the process of using Affirmation BOS funds so that their use in schools can be carried out and on target; (2) Administrative Management of the Use of Affirmation BOS Funds is entirely assisted by the Regulation of the Minister of Education and Culture Number 24 of 2020. However, the use of fund expenditures is still inadequate with the condition of the school and the school environment, especially human resources which are the motivation in the teaching and learning process. For this reason, schools must have their policies so that their use can be by the conditions and the school environment.
A. Introduction

The provision of School Operational Assistance in each Education Unit is one of the Government's policies in education to improve the quality of education in Indonesia. This policy has been implemented since 2005, although the Government had provided subsidies to finance education units in other forms in the previous year. In implementing the School Operational Assistance (BOS) policy, from year to year, there have been changes, both in terms of management, the amount (amount) for each academic unit or student. Likewise, the type of BOS has experienced an increase, namely starting in 2020, there is a policy of providing Affirmation BOS.

The implementation of the affirmative BOS policy from the management aspect is a process that will determine whether the School Operational Assistance is right on target or not. Although the amount and mechanism of the BOS funds provided have been determined, there are still delays in funding which causes schools to experience difficulties in managing school needs. The lack of BOS funds is also why some schools ask for additional funds from students' parents. Starting in 2020, the allocation of BOS funds is slightly different from before. In 2020, in addition to regular BOS fund allocations, Affirmation BOS funds were also provided to support routine operations and accelerate learning for schools in disadvantaged areas with a percentage of Rp.2.85 trillion.

In 2020 the School Digitization program was realized to 30,227 schools through the Affirmation BOS and 6,004 schools through the Performance BOS. Through this program, the Government will provide learning facilities in schools. In tablets to 1,753,000 students in grade 6, grade 7, and grade 10 throughout Indonesia. Especially schools located on the outskirts of South Minahasa Regency, SMP Negeri 3 Suluun Tareran. According to the Decree of the Minister of Education and Culture of the Republic of Indonesia number 582/P/2020 regarding schools receiving affirmation school operational assistance and operational assistance for performance schools for the 2020 budget year, SMP Negeri 3 Suluun Tareran is one of the data for the Affirmation BOS Fund Recipient.

To ensure that the learning facilities provided can function properly, such as the internet and electricity networks, the Ministry of Education and Culture has collaborated with various relevant government institutions. "For the internet network, it is coordinated with the Ministry of Communication and Information, while for electrical energy with ESDM," said the Minister of Education and Culture. In terms of program supervision, the Secretary-General of the Ministry of Education and Culture, Didik Suhardi. He said that the Inspectorate General of the Ministry of Education and Culture and the head of the education office would be fully involved. "That is why we invited this, so we ask the head of the service to help guide schools, supervise schools so that they provide equipment that is by what we expect, do not buy anything else that is not needed,"

B. Literature Review
1. Policy Concept and Implementation

It understands public policy as decisions made by state agencies to achieve the vision and mission of the nation. Public policy at the autonomous level is made by the legislature or executive at the independent regional level. So the approach emphasizes more on the rules to achieve specific goals. The policy will provide signs and directions on achieving a plan. The
Public policy covers general social conditions related to society and its problems that can broadly impact. Public policy results from top management's decision-making in the form of goals, principles, and rules about strategic matters to direct managers and personnel in determining the organization's future, which has implications for people's lives. It can be concluded that public policy is whatever the Government does or does not do as a decision. That can be verbal or written expressions of principles and coercive rules to solve problems and achieve goals [1].

The implementation of BOS is a discussion displayed in this study. The context of implementation refers more to the implementation of regulations made by the Government as policies that schools must obey as implementers. As stated by Syafaruddin above, that policy implementation can be through derivative policies or derivative policies from other, more general approaches [2]. Therefore, the performance of the BOS policy refers to the technical guidelines for BOS in the Regulation of the Minister of Education and Culture Number 76 of 2012 concerning Technical Guidelines for the Use and Financial Accountability of School Operational Assistance Funds in 2013, which in this case is technical guidelines. BOS is a derivative policy (derivative) of public policy. Policy implementation is a crucial stage in the public policy process. A policy or program must be implemented to have the desired impact or goal. Policy implementation is seen in a broad sense as a tool of public administration. Where actors, organizations, procedures, techniques, and resources are organized together to carry out policies to achieve the desired impact or goal [3].

Policy implementation, in principle, is a way for a policy to achieve its goals. No more and no less. There are two options: direct implementation in a program or the formulation of derivative policies or derivatives of these general policies. The policy implementations can be observed, from the program to the project and the activities. The model adopts the usual mechanisms in management, especially public sector management. Policies are derived in the form of programs which are then reduced to projects.

Moreover, finally manifest in activities carried out by the Government, the community, or collaboration between the Government and the community. Policy implementation is a critical stage in the policy process [4]. This means that policy implementation determines the success of a policy process in which policy objectives and impacts can be generated. This stage determines whether the policies adopted by the Government are applicable in the field and successfully produce outputs and outcomes as planned. Output is the policy output that is expected to appear as a direct output of the policy. Output can usually be seen within a short time after Policy Implementation. Outcomes are the impact of the policy, which is expected to arise after the policy output is issued. Outcomes are usually measured after the output is released or for a long time after policy implementation [5].

Public policy implementation has several models that serve as a reference in designing and implementing the policy. Policy implementation will affect the elements involved, both the apparatus and the community. The theoretical models for implementing public procedures are as follows [6].

According to Matland, the literature on policy implementation is generally divided into two groups, namely groups with a top-down approach and groups with a bottom-up approach. Groups with a top-down approach see policy designers as central actors in policy implementation. The top-down group also focuses on factors manipulated at the significant level or on macro variables. The bottom-up group emphasizes two things, namely the target groups and the service providers. The bottom-up group focuses on micro variables. Then came
the third group, which tried to harmonize the two groups by concentrating on ambiguous and conflicting policy implementation [7].

2. **Affirmative School Operational Assistance (BOS) Policy**

The Affirmation BOS Fund is an effective government program allocated for primary and secondary education units in particular areas determined by the Ministry of Education and Culture. The purpose of the specific regions is remote/underdeveloped areas, areas with minor indigenous conditions, border areas with other countries, areas experiencing natural and social disasters, or areas in a state of emergency [8]. The aim is to assist school operational activities and support learning activities. The Regular BOS Fund has not been fulfilled in particular areas determined by the Ministry of Education and Culture. The Regular BOS Fund is a major government program that provides operational costs for schools sourced from non-physical special allocations [9].

The requirements for schools that receive Affirmation BOS funds based on Permendikbudristek Number 24 of 2020 concerning Technical Guidelines for the 2020 BOS Affirmation are as follows: a) be in a Special Region determined by the Ministry; b) has the most significant proportion of Students receiving the Smart Indonesia Program; c) Receive the lower Regular BOS Funds for the 2021 Fiscal Year; d) has a smaller proportion of teachers who are civil servants or permanent employees of foundations [10]. Decree of the Minister of Education and Culture of the Republic of Indonesia Number 746/P/2020 Regarding Amendments to the Decree of the Minister of Education and Culture Number 582/P/2020 concerning Schools Recipient of School Operational Assistance (BOS) Affirmation and School Operational Assistance (BOS) Performance for the Fiscal Year 2020 [11].

This decision was passed on August 7, 2020, and was made with several considerations. It adjusted the budget ceiling for affirmative BOS and performance BOS for the 2020 fiscal year in each province. It is necessary to change the target for receiving Schools Recipient of Affirmation BOS Funds and BOS Performance for the Fiscal Year 2020 Decree of the Minister of Education and Culture of the Republic of Indonesia Number 746/P/2020 Regarding Amendments to Decisions Minister of Education and Culture Number 582/P/2020 concerning Schools Recipient of School Operational Assistance (BOS) Affirmation and School Operational Assistance (BOS) Performance for the Fiscal Year 2020 [12]. In addition, to synchronize the budget ceiling. It is necessary to make changes to the Decree of the Minister of Education and Culture Number 582/P/2020 concerning Schools Recipient of School Operational Assistance (BOS) Affirmation and School Operational Assistance (BOS) Performance for the Fiscal Year 2020 [13].

C. **Method**

This research uses a qualitative approach. Because this research seeks to reveal phenomena that are fundamentally dependent on human observations and the region itself, this research is expected to find and describe the data as a whole. This study uses a study design because this research examines objects, data. Methodologically, research using this study goes through an in-depth approach. Therefore, conclusions in this type of research are based not only on the number but also on the researcher's sharpness in seeing the tendency of patterns, directions, interactions of many factors, and other things that spur or hinder change based on those considerations. The case in question is the Affirmation of School Operational Assistance Fund Management (BOS) at SMP Negeri 3 Suluun Tarean. This research will be conducted at
SMP Negeri 3 Suluun Tareran. This research is estimated for 3 (three) months after this proposal is approved.

The key informants in this study were primary data sources. Namely, people knew and played a role in implementing BOS Affirmation of Education at SMP Negeri 3 Suluun Tareran, South Minahasa Regency. The key informant in this study was the principal as the sample, which was determined purposively (purposive sampling). In contrast, the following model was determined and will increase as needed by using the snowball sampling technique. 

Snowball Sampling (sampling based on snowballs) is a technique for collecting data from several people who meet the criteria to become sample members. They then become a source of information about other people who can become members of the sample. The people indicated they are then made into sample members and then asked to show others who meet the desired sample members to be fulfilled. The focus of this research is the implementation of the Education Affirmation BOS policy at SMP Negeri 3 Suluun Tareran, South Minahasa Regency, based on the Minister of Education and Culture Regulation No. 24 of 2020 regarding the technical instructions for Affirmation Bosses and Performance Bosses.

Interviews were conducted with informants as data sources to obtain and dig as deep as possible information about the focus of the research. In other words, a somewhat more active (moderate) involvement is by trying to participate, involving, and trying to get closer to the informants. Interviews were also conducted to construct people, events, activities, organizations, feelings, motivations, demands, concerns, reconstructing these, as experienced in the past [14]. They projected roundness as expected to be experienced in the future, verifying, changing, and expanding information obtained from other people. Human and non-human (triangulation), and demonstrating, changing, and expanding the construction developed by researchers as checking. The results of this interview are stated in a narrative in the form of descriptions/explanations, tables, matrices, and schemas. The elements included in the summary are the same as the observation summary. They start from the proof of identity, description of the situation or context, the identity of the problem, description of the data, and closed with questions. In this research, the researcher will interview the Principal of SMP Negeri 3 Suluun [15].

In line with that, this research problem can be answered by looking for words and seeing actions. The terms referred to are statements from the Principal of SMP Negeri 3 Suluun and actions or behavior communicating at the research location, beginning with the data clarification process to achieve consistency. He is followed by steps of theoretical abstractions of information in the field, taking into account statements that are likely to be considered essential and universal. The use of Affirmation BOS funds in schools must be based on a mutual agreement and decision between the School BOS Management Team, the Teacher Council, and the School Committee. The results of the above agreement must be stated in writing in the form of minutes of the meeting and signed by the meeting participants. The agreement on the use of Affirmation BOS funds must be based on the priority scale of school needs. In particular, to help accelerate the fulfillment of minimum service standards and national education standards. The use of BOS funds is entirely regulated in the JUKNIS BOS, which refers to the Regulation of the Minister of Education and Culture issued [16]. The observations made are then recorded in the form of notes. The contents of the observation notes are in the form of routine, temporal events, interactions, and their interpretations. Field observations are carried out directly and continuously.

In addition to using observations and interviews, efforts to obtain the data and information expected in this study were also carried out by analyzing various documents related
Multiple copies in the form of the structure of the socialization program manager, details of tasks, functions, and responsibilities of communication agents, plans for socialization activities, socialization materials, schedule of socialization activities, and reports that can be used as sources of data information in this study.

Data obtained through observation, interviews, and documentation studies while in the field were collected. The data obtained from informants through interviews are still emic, namely based on the point of view of the information itself. Therefore, this data still has to be analyzed and interpreted to become more ethical, based on the researcher's point of view. While the data obtained through observation and documentation still need to be described in advance according to the researcher's point of view to be analyzed based on the research focus.

Qualitative data analysis is an effort made by working with data, organizing data, sorting it into manageable units, synthesizing it, looking for and finding patterns, discovering what is essential and learned, and deciding what can be told to others. After the necessary data and information are collected, they are analyzed to find the meaning of the findings. Data analysis is the process of compiling data to be interpreted. Arranging data means classifying it into patterns, themes, or categories. Interpretation or interpretation means giving meaning to analysis, explaining practices or types, looking for relationships between various concepts. Data analysis in qualitative research moves inductively. Data/facts are categorized to a higher level of abstraction, synthesizing and developing theories when necessary. Grouping and subtraction are unnecessary after collecting data from the research location through interviews, observations, and documents. After that, the analysis of decomposition and drawing conclusions was carried out.

In the early stages of data collection, the focus of the research is still comprehensive and not transparent. At the same time, the observation is still general and broad. After the focus became more apparent, the researcher used more structured words to obtain specific data. The steps for analyzing qualitative data from the interactive model of Miles and Huberman are:

1. After the necessary research data is collected not to pile up and make it easier to classify and conclude, it is essential to reduce data. Miles and Huberman define data reduction as a selection process focusing on simplifying, abstracting, and transforming raw/rough data that emerges from written records in the field. Data reduction is a form of analysis that sharpens, reveals important things, classifies, directs, and discards unnecessary. Organizes data to be more systematic so that meaningful conclusions can be drawn. The data that has been reduced will be able to provide a sharper picture of the research in question.

2. The presentation of the data is done after the data reduction process. According to Miles and Huberman, data presentation is the process of providing a set of information that has been compiled that allows for concluding. The method of presenting this data is to reveal from a group of data obtained to read. Presentation of data can be in the form of matrices, graphs, networks, and others. With the presentation of data, researchers can understand what is happening in the research arena and what will be done next in anticipating it. Research data are basically in words, writings, and social behavior of research informants using the internet as a source. Researchers will use the inductive method to analyze the collected data, drawing general conclusions from particular things.

D. Research and Discussion

SMP Negeri 3 Suluun Tareran was established in 1997 and is located in Kapoya Village, Suluun Tareran District, South Minahasa Regency. The total area of SMP Negeri 3 Suluun Tareran is $\pm 8912.18 \text{ m}^2$. Overall area SMP Negeri 3 Suluun Tareran located area of settlements.
1. School Vision

SMP Negeri 3 Suluun Tareran, based on the situation and condition of the learning environment, seeks to develop all the available potential to the fullest, which is imbued with cultural values and national character. In this regard, SMP Negeri 3 Suluun Tareran strives to always respond to current and future educational developments and challenges. The opportunities and challenges are used as a reference for structuring school programs and activities and policies and their execution. Therefore, the shared ideals contained in the formulation of the school’s vision: “Educated, Independent, Religious, Character, Literate and Cares for the Environment.”

2. School Mission

To realize the vision of SMP Negeri 3 Suluun Tareran, all existing components and resources are empowered to carry out programs and activities as the school's mission as follows:

a. They were holding religious activities regularly and regularly to foster the spiritual attitude of every school member.

b. Carry out recreational activities through programmed scouting activities.

c. Improving and consistently implementing school discipline through school regulations socialized to every school member and parent.

d. Carry out learning and guidance creatively, innovative, effective, efficient, and fun by maximizing the available resource components.

e. To develop the spirit of learning and work intensively for students, teachers, and TAS to have strong will and reason.

f. We are implementing the program without reading either at school or at home.

h. Streamlining Mathematics, Science, Social Studies study groups in schools and providing effective and programmed coaching for sports, arts, scouts, PMR.

i. Creating a safe, friendly, orderly, clean, beautiful, and comfortable school environment.

j. Strive for adequate school funding through the support of stakeholders who care about education.

k. They are empowering parents and stakeholders in supporting school programs.

3. Implementation of Affirmation School Operational Cost Policy

The Minister of Education and Culture no. 24 of 2020 concerning the technical guidelines for Affirmation of BOS. Refers to schools with less or slightly lower Regular BOS funds and students in low-income families [17]. The Implementation Phase is a process that will determine whether the School Operational Assistance (BOS) is right on target or not. Although the amount and mechanism of the BOS funds provided have been determined, there are still delays in funding which causes schools to experience difficulties in managing school needs. The lack of BOS funds provided was also why some schools asked for additional funds so that schools needed Affirmation BOS funds [18].

Based on the existing interviews, schools have implemented Affirmation BOS funds. By existing provisions such as capital expenditures and other expenditures to support needs that have not been met. The research results were conducted on interviews and direct observations at the SMP Negeri 3 Suluun Tareran found that the Affirmation School Operational Assistance (BOS) fund management smoothly [19]. From the results of observations that have been made,
there is a School Operational Assistance Fund (BOS) used to improve the quality of student learning, such as purchasing study books, procuring information networks (internet), and purchasing other necessities to support teaching and learning activities. This is quite a significant influence on improving the quality of learning for students in schools. These funds cannot be used according to personal wishes but must be used by existing regulations [20].

4. Management of Affirmation School Operational Assistance Funds at SMP Negeri 3 Suluun Tareran

Since the Government of the Republic of Indonesia program, which is managed through the Ministry of National Education of the Republic of Indonesia, there has been a program to maximize primary and secondary education to eliminate Indonesian children who do not enjoy primary school and formal secondary education [21]. This is stated in the Affirmation School Operational Assistance program, known as Affirmation BOS, for elementary to junior high school levels. There are no more school fees or free education. The AFIRMASI BOS funds support learning activities that the Regular BOS funds have not fulfilled [22].

Since the existence of the School Operational Assistance (BOS) program, the finances of the SMP Negeri 3 Suluun Tareran school have increased every year, where the budget increase is by the provisions of the Regulation of the Minister of National Education regarding technical instructions for the use of Affirmation BOS funds and the Affirmation BOS financial report [23]. He has determined the Affirmation Boss funds received by the school with the specified assistance funds. In implementing the BOS assistance fund as much as possible, efforts are made to avoid and free students from all levies related to teaching and learning activities. The school implemented this in real terms in various activities at SMP Negeri 3 Suluun Tareran about teaching and learning activities sourced from Affirmation BOS funds [24].

5. AFIRMASI BOS Fund Utilization Planning

The Permendikbud, Affirmation, and Performance BOS funds are the same as the Regular BOS (Article 7 Permendikbud 24/2020). BOS funds are used according to school needs, including handling Covid-19, such as online distance learning. Management based on School-Based Management, the School, is given the flexibility to use resources (money, information, and knowledge) to innovate and creativity independently about the principles of efficiency, effectiveness, accountability, and transparency, which in essence is the BOS fund Affirmations are used to finance the operations schools by the components of the use of the Regular BOS Fund, including the provisions for use during the COVID-19 emergency. As explained by Mr. Sonny Umboh, S.Pd, M.AP. as the Principal of SMP Negeri 3 Suluun Tareran, that school has used the Affirmation BOS Funds to fulfill school activities, including:

1) Purchase/procurement of textbooks
2) Tab device purchases
3) IT equipment spending (*Crome Book*)
4) Purchase of consumables for covid 19
5) Internet service subscription (Wifi or Data quota).

The same thing was conveyed by the Treasurer of SMP Negeri 3 Suluun Tareran, Mrs. Margotje Pasiowan, SE, who explained: "For the use and management of Affirmation BOS funds, technical instructions are used from the Ministry of National Education, while for purchasing goods and procuring goods for supporting purposes, use the guidelines. Existing and regulating the amount and nominal of finance can implement goods and services. In terms of
implementation, the funds used have been felt directly by the existing teachers and students. This was also conveyed by the teacher Mrs. Jeane Kondoy, S. Pd at SMP Negeri 3 Suluun Tareran. He said, "Since the affirmation of the BOS assistance fund for all students, there is no longer any reason not to participate in teaching and learning activities. The implementation of learning assignments is the reason for the absence of textbooks so that students feel equality in receiving lesson results. The same thing was conveyed by the School Committee of SMP Negeri 3 Suluun Tareran. Mr. Fientje Muaya said that the school does not charge students for the procurement of textbooks and also for purchasing internet quota and other needs that increase student creativity."

6. Affirmation BOS Fund Report

After the BOS funds are distributed and used for the benefit of the school at SMP Negeri 3 Suluun Tareran, the school also does not necessarily use the BOS funds only based on the wishes and interests of the school at will. Still, all these activities must be carried out professionally and responsibly as with the provisions for the use of Affirmation BOS funds. Suppose it is observed and adjusted to the actual use of Affirmation BOS funds at SMP Negeri 3 Suluun Tareran with the existing provisions. In that case, the activity is by the aims and objectives of the Affirmation BOS funding assistance.

We must also pay attention to whether the school's administrative responsibility is implemented for real accountability. Orderly in reporting and using Affirmation BOS funds for each activity. The manager of BOS funds is entirely responsible for the Principal of SMP Negeri 3 Suluun Tareran and the treasurer. These funds can be withdrawn and distributed by them to the school. As explained by the principal, all of these activities have been accounted for firmly. They have not violated existing regulations by establishing a reporting administration mechanism which is defined as follows:

1. Complete and submit complete school data to the South Minahasa Regency BOS management team
2. Make RKAS which covers all sources of school revenue
3. Report changes in student data every quarter to the BOS Team for South Minahasa Regency
4. Verify the number of funds received with existing student data.
5. Manage Affirmation BOS funds responsibly and transparently.
6. Announce the number of funds received and managed by the Principal and the planned use of BOS funds (RKAS) on the school notice board signed by the Principal, treasurer, and school committee
7. Announce the use of Affirmation BOS funds on the bulletin board
8. Be formally and materially responsible for the users of the grants they receive
9. Make a quarterly report on the use of Affirmation BOS funds. This report is stored in the school and submitted to the annual South Minahasa District education SKPD.
10. Carry out bookkeeping in an orderly manner
11. They are providing services and handling public complaints.
12. Public schools must report the results of purchasing investment goods from the Affirmation BOS funds to the education SKPD of South Minahasa Regency as Government Assets.
13. Signing a statement of respondents stating that the Affirmation BOS received has been used as directed.
7. Accountability for the Use of Funds

As accountability is the final act in implementing a BOS fund management. Affirmations must be found between the implementation in the field and the written implementation report so that the management accountability report is balanced. They cannot be separated from the approval and agreement of the parties who have agreed—determined by the school. Both as implementers and managers and supervisors of the management of Affirmation BOS funds at SMP Negeri 3 Suluun Tareran. Furthermore, supervisory members play a critical role in implementing Affirmation BOS fund management as the school and government regulations expected. It must also be directly involved in supervising the accountability reporting of BOS funds submitted by the school.

Furthermore, in reporting and accountability for the management of the Affirmation BOS funds at SMP Negeri 3 Suluun, the Principal and Treasurer carried out as users. They do not use it for personal purposes. Still, they involve all components of the school, both the Teacher Council and the School Committee, in reporting accountability. Activities of Affirmation BOS funds are transparent in using these funds. The school treasurer has recorded, recorded, and controlled financial administration that enters and exits in an orderly and neat manner in the cash book by applicable legal provisions. Both technical instructions and regulations for the procurement of goods and services and state finances indicate that these activities are managed wisely and wisely. Moreover, avoid any actions that can lead to acts of corruption.

The Head of the Basic Education Division (DIKDAS) of South Minahasa Regency, Mrs. Naomie Lampus, S. Pd, MM. He said that the Affirmation BOS funds that entered schools were fully allocated for the benefit of improving student learning. Which prioritized the use of Affirmation BOS funds for students, namely the purchase of textbooks for student learning and other purposes to support existing teaching and learning activities. (Interview, September 15, 2021).

E. Conclusion

The Technical Guidelines must manage BOS funds for the Use of School Operational Assistance Funds issued by the Ministry of Education and Culture of the Republic of Indonesia. The BOS funds must be socialized to all elements involved in the management of BOS funds. Include; all students, parents, teacher councils, and school committees so that the control of the boss's funds can be carried out efficiently, effectively, accountable, transparently, and not against the law. As well as the management of BOS funds at SMP Negeri 3 Suluun Tareran is realized to finance matters directly related to improving the quality of student learning education, namely: purchasing textbooks, purchasing consumables, student activities, so that it can be carried out as expected by the students. The school and the provisions of the law.

References


