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Obstacles in the Management of School Operational Assistance Funds (BOS) at State Elementary School 1 Koba, Central Bangka Regency

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ABSTRACT

This research is a type of descriptive qualitative research with data collection techniques through direct and indirect interview methods, field observation, and activity documentation. This study aims to analyze the obstacles experienced in the Management of School Operational Assistance Funds (BOS) at State Elementary School 1 Koba, Central Bangka Regency. In every implementation of activities in schools, both in the field of education and others, there will definitely be an obstacle that can hinder the delivery of educational materials itself, especially in terms of the management of the School Operational Assistance Fund (BOS) of SDN 1 Koba. These obstacles can come from external and internal factors at school. For external obstacles are factors outside the school environment, namely the community. While the internal factor is from the school itself. These problems must always be monitored and then evaluated periodically, anticipated and solutions found by interested parties in the implementation of BOS fund management at SDN 1 Koba..

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INTRODUCTION

Education financing is one of the key factors and cannot be ignored in the administration of schools and cannot be ignored in every educational process. The quality of education is influenced by the amount of costs incurred in the implementation of education. School education financing is the process of using the income and resources available to formulate and operate schools in various geographical areas and different levels of education. This opinion shows that finance is one of the resources that directly affects the effectiveness and efficiency in education management.

One form of the government's seriousness to overcome the problem of education financing in Indonesia is the establishment of the School Operational Assistance (BOS) fund program. In Permendiknas Number 69 of 2009 concerning Financing Standards, it is stipulated that "BOS is a government program which is basically for the provision of funding for non-personnel operating costs for basic education units as implementers of compulsory learning programs." The BOS fund program aims to exempt levies for all students and ease the burden on the community on education financing in the context of compulsory 12-year quality education. (Kemendiknas, 2009)

The requirements and criteria for recipients of BOS 2020 funds according to Permendikbud Number 8 of 2020 are first, registered in the Basic Education Data (Dapodik) when the cut-off limit is made. Second, have a National School Identification Number (NPSN). Third, it is not a Cooperative Education Unit. Fourth, the number of students is more than or equal to 60 for 3 consecutive years. Fifth, active operational permits for private schools. (Kemendikbud, 2020)

In addition, schools are required to submit a report on the use and School Operational Assistance (BOS) through the bos.kemdikbud.go.id page. For schools that do not report BOS Phase I and Phase II, BOS Phase III funds will not be distributed. Then, public schools that do not receive BOS funds are the responsibility of the local government (Pemda). If there are various problems in the disbursement of BOS, the solutions offered are in accordance with the problems, including: first, if it is related to returns, if the school changes account information data after the matching process is carried out, then the solution is that the school needs to update the data on the bos.kemdikbud.go.id page. Second, regarding school account data, if duplicate is detected, the writing of the account name, address, and format entered does not match the bank format, then the solution is to update the bos.kemdikbud.go.id by entering an account in the name of an active school, if you do not have one, open a new account. Third, regarding private school operational permits, if the operational permit expires, the school does not renew, then the school needs to extend the operational permit period and update it on vervalsp.data.kemdikbud.go.id before August 31, 2021. Fourth, regarding the status of the school and the acceptance of BOS, if there are still public schools that reject BOS, the status of private schools is input from public schools, then update on bos.kemdikbud.go.id before August 31, 2021. Fifth, regarding the accuracy of the number of students, there are still schools that are late in synchronizing according to the specified deadline, the solution is to update the data on bos.kemdikbud.go.id before August 31, 2021. Sixth, if the school closes or closes, the agency does not close the verval sp before the cut off is made, then the solution is to close the school on the vervalsp.data.kemdikbud.go.id page before August 31, 2021.

In practice, when schools receive BOS funding, there are still obstacles experienced by the school in managing the funds. One of them is the obstacles experienced by the State Elementary School 1 Koba, Central Bangka Regency. Therefore, the researcher conducted a study of what obstacles were experienced by the school.

LITERATURE REVIEW

From the results of the search for relevant previous studies conducted by the researcher found several studies that are related or relevant to my researcher, including:

First, Journal of Master of Educational Administration, ISSN 2302-0156 Volume 7, No. 1, February 2019 by Fitri, Murniati, Bahrum. With the title "Principal Management in the Management of School Operational Assistance (BOS) at SMPN Banda Aceh City", the purpose of this study is to find out the management of school principals in managing School Operational Assistance (BOS) funds at State Junior High Schools in Banda Aceh City. This research is a lecture research using a descriptive method. The results of the study showed: (1) Program planning is carried out at the beginning of each new school year carried out by the school finance team by involving teachers, committees, and parents of students through meetings and the results of the agreement are programmed in the RKAS which is guided by the 8 SNPs, determining the priority scale and analyzing the amount of funds available, (2) The implementation of the program begins with carrying out coordination and socialization with various parties. The program is carried out in accordance with the planning and guided by the BOS fund Juknis, which is circulated by the Banda Aceh City Education Office, (3) Supervision is carried out jointly by teachers, committees, school principals, school BOS team, City BOS and provincial BOS team and inspectorate every three months or four times a year. The results of the implementation of supervision are written in the quarterly accountability report and submitted to the City Education SKPD, and (4) The obstacles faced are the use of BOS funds limited to certain activities, late disbursement of BOS funds, disbursement of funds not always in accordance with the number of students, limited funds when compared to school needs, public understanding that BOS funds are given so that there are free schools. (Fitri, 2019)

Second, Jurnal Guru Kita, Volume 3, No. 2, March 2019 by Erdita. With the title "Efforts to Improve the Competence of School Principals in the Management of School Operational Assistance (BOS) that is Transparent and Accountable Through the Grow Medi Model of Target Schools". The determination of the research place is based on the main focus of this research is the preparation of the School Activity Plan and Budget (RKAS) and BOS reporting carried out by the Principal as the Head of the BOS Management Team in accordance with the technical instructions for the use of BOS and helping the Principal's professional improvement in managerial competence, especially in the field of BOS finance. Judging from the results of observation, guidance and document examination, it appears that the average value of the observed aspects received a score of "Very Good" so that the performance indicators that have been set previously have been met through the Grow Me method, namely: the principal is more thorough and skilled in checking BOS reporting documents. To further clarify the development of research results from one cycle to another, the following table and comparison graph between cycles are shown. (Erdita, 2019)

Third, Journal of Islamic Education Management, Volume 5, No. 1, May 2020 by Ismail, Sumaila. With the title "Implementation of Financing Management in the Management of School Operational Assistance Funds (BOS) at Madrasah Aliyah Negeri 1 Bitung, North Sulawesi" the purpose of this study is to describe the implementation of financing management in the management of BOS funds in MAN 1 Bitung. The School Operational Assistance Fund (BOS) aims to ease the burden on the community in education. For this reason, good management is needed in the management of BOS Funds so that they can be used according to their purpose. This study uses a qualitative approach using observation, interviews, and documentation as data collection techniques. The results of this study show that the implementation of financing management in the management of BOS funds at MAN 1 Bitung is realized in the planning, implementation, and supervision functions. Planning includes the formulation of the draft budget. The implementation stage is through socialization and distribution of funds. The supervision stage involves all madrasah parties. The implementation of the management function and management of BOS funds at MAN 1 Bitung has a positive impact on the education process. However, there is a need for coordination with each element of the madrasah to ensure accountability in the use of BOS funds. (Ismail & Sumaila, 2020)

Fourth, Journal of Educational Light, Volume 6, No. 1, June 2020 by Azhariadi, Harapan, Fitria. With the title "School Operational Assistance Financing Management (BOS) at SMP Negeri 1 Indralaya Selatan, Ogan Ilir Regency". Education financing of School Operational Assistance (BOS) funds at SMP Negeri 1 Indralaya Selatan is carried out through the implementation of management functions, so this study aims to find out about BOS financing management regarding planning, communication and socialization of the use of BOS funds as well as managerial about the implementation and evaluation of implementation and evaluation at SMP Negeri 1 Indralaya Selatan, Ogan Ilir Regency. This research is a field research using qualitative analysis. The result of this study is that the financing planning at SMPN 1 Indralaya Selatan is prepared by making a School Activity Plan and Budget (RKAS) which is adjusted to the School Work Plan (RKS), socialization and communication of the management of BOS funds has been running in accordance with the BOS fund, managing the implementation of the BOS fund budget from the beginning of receipts and expenditures recorded and reported according to the BOS guidelines, and SMPN 1 Indralaya Selatan has followed the signs contained in the BOS guidelines whose allocation has been compiled in the RKAS. Evaluation, accountability and supervision of the BOS fund budget are in accordance with BOS fund financing standards, internally by the BOS fund manager of SMPN 1 Indralaya Selatan and externally by the district BOS Management Team, inspectorate at the end of each quarter and there is supervision from Social Institutions (NGOs). (Azhariadi et al., 2020)

Fifth, Journal of Education Administration, Volume 2, No. 1, June 2014 by Fitri. With the title "Management of School Operational Assistance Funds (BOS) of State Elementary Schools in Mandiangin Koto Selayan District, Bukit Tinggi City". This type of research is a descriptive research. The population in this study is all school principals, treasurers, and elementary school committees in Mandiangin Koto Selayan District, Bukittinggi City which totals 51 people. Sampling in this study uses the Saturated Sampling technique where the entire population is used as a sample. The type of data in this study is primary data which means that data is obtained directly from respondents. The data analysis technique of this study uses an average formula. The results of this study will describe the description of data about the management of BOS funds starting with planning which is carried out by compiling the RAPBS and regulating the allocation of BOS funds, utilizing BOS funds is carried out using funds and the relevance of use to the plan, as well as reporting and accountability is carried out by reviewing the RKAS, bookkeeping, realization of the use of each source of funds, proof of expenditure, reporting, and reporting time. Based on the results of the research that has been presented in the previous chapter, regarding the Management of BOS Funds for Elementary Schools in Mandiangin Koto Selayan District, Bukittinggi City in terms of planning, utilization, reporting and accountability for the use of BOS funds, it is concluded that the management of BOS funds in terms of planning has been carried out well (3.63) While the utilization of BOS funds has been carried out well (3.78). And lastly, the reporting and accountability of BOS funds has been carried out quite well (3.30). In general, it can be concluded that the management of BOS funds for elementary schools in Mandiaingin Koto Selayan District, Bukittinggi City can be categorized as being carried out quite well (3.57). For this reason, it is necessary for managers to be able to maintain and improve the management of BOS funds in order to get good results. (Fitri, 2014)

Sixth, Journal of Educational Management, Leadership and Supervision, Volume 4, No. 1, January-June 2019 by Hamirul and Apriana. With the title "Utilization of School Operational Assistance (BOS) Funds in Improving the Learning Process". In general, the BOS fund program aims to ease the burden on the community on education financing in the context of quality 9-year compulsory education. This paper aims to find out the use of BOS funds at SD Negeri No. 24/II, Koto Jayo Hamlet, Pelepat Ilir, Bungo Regency. This study uses a descriptive method with a qualitative approach and uses 17 informants. From the results of the interview, it was found that Koto Jayo Pelepat Ilir Hamlet, Bungo Regency has been running well. Where the utilization is used to finance the administration of new student admissions; purchase of teachers' learning reference books and purchase of textbooks for the library; financing remedial and extracurricular activities; financing exams and Learning Outcome Reports; purchase of consumables; pay for power and service subscriptions; school maintenance costs; pay honorarium for honorary teachers and honorary education personnel; allocation of BOS funds for poor students and transportation assistance for poor students; the development of the teaching profession; financing for the management of BOS funds; and the purchase of school computer devices. (Hamirul & Apriana, 2019b)

Seventh, Journal of Management, Leadership and Supervision of Education, Volume 4, No. 1, January-June 2019 by Husaini and Fitria. With the title "Leadership Management in Islamic Educational Institutions". The success of a management is inseparable from the principles of management which are the foundations and values of management itself. The principles of management should be flexible in the sense that they need to be considered according to special conditions and changing situations. In general, the definition of management is an activity to achieve goals or objectives that have been determined in advance by utilizing others (getting things done through the effort of other people). Effective leadership to implement is in accordance with the person it leads (conditions and situations). Likewise, leadership in Islamic educational institutions will be very effective according to the conditions and situations that arise at that time. There is no more effective leadership style than with evolving situations and conditions. In the management of an Islamic educational institution, it must have several appropriate components so as to produce an appropriate and wise performance, including planning, organizing, actuating, and controlling. (Husaini & Fitria, 2019)

Eighth, Journal of Educational Management, Leadership and Supervision, Volume 4, No. 1, January-June 2019 by Hamirul and Apriana. With the title "School Principal's Strategy in Implementing National Education Standards". The problem in this article is that the implementation of the National Education Standards has not been revealed. There are 17 informants. Data collection techniques used participant observation, in-depth interviews and documentation studies. The data were analyzed using Miles and Huberman's theory. Data validity testing using triangulation sources, techniques and time. Teams to collaborate with the business community in the curriculum development process. In implementing process standards, technology and information are used. In implementing competency standards by improving academic and non-academic achievements, entrepreneurial spirit through production units and training in the industry. In addition, in the standards of educators and pensioners, the competence of teachers and staff is improved through training. In implementing facility standards, it is carried out by planning, procurement, maintenance and inventory of school facilities. In implementing management standards by regulating school programs (RKS) and school budget activity programs (RKAS), the school's vision and mission are formulated and disseminated. In implementing financing standards by planning, managing, and reporting school funding. In applying assessment standards, Technology and Information (IT) is used. (Hamirul & Apriana, 2019a)

Ninth, Journal of Management, Leadership and Supervision of Education, Volume 4, No. 2, July - December 2019 by Kartini and Yuhana. With the title "The Role of School Principals in Succeeding Literacy Programs". The background of this research starts from conditions that show that the literacy ability of Indonesian students is still relatively low and must be improved. Based on findings in 2016, the Ministry of Education and Culture's Puspendik in the Indonesian National Assessment Program (INAP) or Indonesian Student Competency Assessment (AKSI) program tested the reading, mathematics, and science skills of grade IV elementary school students. Especially in reading, the results were 46.83% in the poor category, 47.11% in the fair category, and only 6.06% in the good category. This problem emphasizes that the government must implement a special strategy so that students' reading ability increases by following up on school programs that are accommodated in the literacy movement. This research is a type of descriptive qualitative research with data collection techniques in the form of observation, documentation and interviews. This research was carried out at SMP Negeri 1 Indralaya. The results of this study show the role of the Principal in the success of the literacy program, namely a) socializing the policy of the School Literacy Movement through meetings; b) make a Decree of the School Literacy Team; c) provide reading corners in classrooms and libraries; d) always remind about the programs; e) allocate funds for the procurement of books; f) holding competitions; g) require students to read books every day for 15 minutes before the start of class hours. (Kartini & Yuhana, 2019)

Tenth, Journal of Education Management Accountability, Volume 4, No. 2, September 2016 by Muryati. With the title "Management of BOS Funds in State Elementary Schools at the Education Service Unit in Moyudan District, Sleman Regency". The background of this research aims to find out: (1) planning, (2) implementation, (3) management supervision and evaluation, and (4) reporting of School Operational Assistance (BOS) funds in State Elementary Schools with a small number of students and a large number of students in the Moyudan District Education Service Unit area. This type of research is a case study. The respondents of this study are the principal, treasurer, teachers, school committee, and parents of students. Data were collected through interviews, observations and document studies. The results of this study show that: (1) BOS fund management planning is prioritized for quality improvement, but the participation of school residents is not optimal. (2) In the implementation: (a) the distribution of funds is carried out at the beginning of the quarter, (b) the bookkeeping process is carried out regularly, and (c) the principles of accountability and openness have been implemented properly. (3) supervision is carried out by the principal and school supervisor by checking the SPJ BOS; The evaluation is carried out by filling out an implementation questionnaire once a year by the Regency BOS Management Team. (4) Reporting on the use of BOS funds in the form of SPJ is carried out every quarter to the District BOS Management Team through the Education Service UPT. (Muryati, 2016)

METHOD

The research method in this study uses qualitative research methods. Qualitative research is essentially observing people in their environment, interacting with them, trying to understand their language and interpretation of the world around them (Nasution, 1996) (Sugiyono, 2016) In this study, what will be observed are the obstacles in the management of school operational assistance funds at State Elementary School 1 Koba, Central Bangka Regency. By using this method, the data obtained will be more complete, more in-depth, credible, and meaningful so that the research goals can be achieved.

The data sources in this study are school principals, classroom teachers, treasurers, supervisors, school committees, education offices and parents who are tasked as the coordinating team for school operational assistance funds at State Elementary School 1 Koba, Central Bangka Regency. The data in this study was obtained from the results of interviews, observations and documentation studies. In this study, data collection was carried out during the study for 3 months.

The data collection techniques used by the researcher in this study are in accordance with Sugiyono's theory, (Sugiyono, 2016) namely: 1) Observation/observation. Observation is carried out by coming to the place of activity of the person being observed, but not participating in the activity, which is a type of passive observation. In this study, the researcher observed directly and then recorded behavior, events and events that occurred in actual circumstances. The activities observed in this study are, the researcher will observe the obstacles in the management of BOS funds at the State Elementary School 1 Koba, Central Bangka Regency. 2) Interviews. An interview is a conversation with a specific intent. The conversation is carried out by two parties, namely the interviewer and the interviewee (Moleong, 2017). In this study, the researcher used a semi-structured interview technique. According to (Sugiyono, 2016) that semi-structured interviews are more free when implemented when compared to structured interviews. The purpose of this type of interview is to find problems more openly, where the interviewee is asked for their opinions and ideas. In conducting interviews, researchers need to listen carefully and take note of what the informant says. The aspect that you want to know through the interview method is the obstacles in the management of BOS funds at SDN 1 Koba. The subjects of the interview activities in this study are the principal, school treasurer, school committee and school supervisor at SDN 1 Koba, Central Bangka Regency. 3) Documentation. Documents are records of events that have passed, documents can be in the form of writings, drawings, monumental works of a person (Sugiyono, 2016). The documentation in this study is an official document in writing such as data on BOS Fund recipients in accordance with DAPODIK, RAB/RKAS, SPJ-SPJ BOS Fund, BOS Fund Tax Report, BOS Fund Financial Report, Bank Book, BOS Fund Statement and all other documents related to the management of BOS Fund at State Elementary School 1 Koba which are considered important and supportive in this study. 4) Triangulation/combined. According to (Sugiyono, 2016) triangulation is defined as a data collection technique that combines various data collection techniques and existing data sources with the goal of researchers collecting data as well as testing data credibility, namely checking the credibility of data with various data collection techniques and various data sources.

Data validity test is a technique to detect the validity and correctness of data obtained in research, (Moleong, 2017) said that: Validity test can be carried out with several techniques, namely: (1) extension of participation; (2) diligence of observation; (3) Triangulation; (4) peer checking; (5) Adequacy of references: (6) Negative case studies; (7) member checking. In this study, to test the validity of the data obtained from the results of the research using three techniques, namely: Triangulation, Extending participation, Observation Diligence, and Referential Adequacy.

The data analysis technique used in this study is qualitative data analysis. According to (Miles & Huberman, 1994) it is stated that activities in qualitative data analysis are carried out interactively and take place continuously at each stage of research until it is complete, and the data is saturated. Activities in data analysis are data collection, data reduction, data display and conclusion, drawing or verification. The steps of data analysis, according to Miles Hiberman, in this study are as follows: first, Data Collection. Collect data at the research location by conducting observations, interviews, and documentation by determining the data collection strategy that is considered appropriate and to determine the focus and deepening of the data in the next data collection process.

Second, Data Reduction. It is a process of selection, focusing, abstracting, and transformation of raw data in the field directly and continued at the time of data collection thus data reduction begins from the time the researcher focuses on the research area. In qualitative research, data is presented in the form of brief descriptions, charts, relationships between categories, flowcharts, and the like. However, the opinion of Miles and Huberman in (Sugiyono, 2016) states that qualitative research is most often used in presenting data with narrative texts. Data reduction is a sensitive thinking process that requires intelligence and breadth and a high depth of insight in reducing data to be able to discuss with friends or other people who are considered experts. Through this discussion, the researcher's insights will develop, so that they can reduce data that have significant value of findings and theory development.

Third, Data Display/Data Presenter. After the data is reduced, the data display is then carried out. Data display can be done in the form of brief descriptions, charts, relationships between categories, Flowchat and the like. Fourth, Drawing Conclusions in data collection, researchers must understand and respond to something that is researched directly in the field by compiling cause and effect patterns.

Based on the description that has been submitted, in this study the analysis steps carried out by the researcher are: first, the researcher collects data through observation, interviews, documentation and triangulation from valid data sources. The data is then collected, reviewed, and recorded by the researcher and processed to the next stage. The next step is for the researcher to present the data and reduce the important data. If there is an additional statement after the process, the researcher returns to the field to obtain the data needed for a more valid conclusion stage

RESULTS AND DISCUSSION

In every implementation of activities in schools, both in the field of education and others, there will definitely be an obstacle that can hinder the delivery of educational materials themselves, especially in terms of the management of the SchoolOperational Assistance Fund (BOS) of SDN 1 Koba. These obstacles can come from internal and external schools. While the internal factor is from the school itself. For external obstacles are factors outside the school environment, namely the community.

Use of Boss Funds

"Permendikbud Number 6 of 2021 must be studied and understood by all parties, especially by educational units starting from school principals, teachers, and school committees who have a role in improving the quality of service governance in schools," said the Director of Elementary Schools of the Ministry of Education and Culture, Dra. Sri Wahyuningsih, M.Pd., in the webinar on Elementary School BOS Fund Governance in 2021, Thursday, March 18, 2021. (Wahyuningsih, 2021)

Sri Wahyuningsih continued, schools that have the authority to use BOS funds must use them in accordance with the priority needs of the school by paying attention to the principles of BOS fund management. Then the use of BOS funds must also be based on mutual agreement and decisions between the school BOS team, teachers and school committees. An agreement on the use of BOS funds must also be stated in the minutes of the event. So that BOS funds which are based on the priority scale of school needs, which are oriented towards the development of programs to improve the quality of student learning, can be seen transparently," he said.

Supriyanto, M.A., Associate Expert Policy Analyst at the Directorate of Elementary Schools, said that the management of Regular BOS funds is carried out based on predetermined principles. The first principle is flexibility, namely the use of Regular BOS funds is managed according to the needs of the school. Effectiveness, namely the use of Regular BOS funds, is sought to provide results, influence, and usefulness to achieve educational goals in schools. Efficiency, where the use of Regular BOS funds is sought to improve the quality of student learning at the minimum possible cost with optimal results. (Supriyanto, 2021)

Supriyanto continued, there are duties and responsibilities that must be carried out by the school BOS team. Among them are filling in and updating school data completely and validly into Dapodik, being absolutely responsible for the results of filling in school data, compiling RKAS, making RKAS inputs, managing Regular BOS funds, as well as administration and accountability for the use of BOS funds. "In addition, the manager must also confirm the funds that have been received, submit a realization report, and be responsible for the use of BOS funds. And the last one is providing services and handling public complaints," he said. Because the use of BOS funds is fully carried out by the school, the principal has a very vital role in the management and BOS.

In practice, at the 1 Koba State Elementary School, there were problems in making reports on the use of BOS funds. Namely delays and difficulties in making reports on the use of BOS funds due to insufficient availability of time and lack of knowledge of the treasurer in managing finances. This is because the school treasurer does not have expertise in the field of financial reporting. The treasurer of the 1 Koba State Elementary School is a religious teacher who is also the treasurer. So that in addition to not being his field of expertise, the treasurer must also divide his focus as a religious teacher, which of course results in a less than optimal time allocation.

School needs from BOS funds

The Ministry of Education, Culture, Research, and Technology has issued Permendikbudristek Number 2 of 2022 concerning technical instructions for the management of operational assistance funds for the implementation of early childhood education, school operational assistance, and operational assistance for the implementation of equality education. (Kemendikbudristek, 2022) In the regulation, it is stated that regular BOS Funds can be used by primary and secondary education units to help the operational spending needs of all students. The amount of the Regular BOS Fund allocation is calculated based on the amount of the unit cost of the Regular BOS Fund in each region multiplied by the number of Students.

The components that can be financed using regular BOS are as follows:

1. Admission of new students
2. Library Development
3. Implementation of Learning and Extracurricular Activities
4. Implementation of Assessment and Evaluation Activities
   Learning
5. Implementation of School Activity Administration
6. Professional Development of Teachers and Education Personnel
7. Power and Service Subscription Financing
8. Maintenance of School Facilities and Infrastructure
9. Provision of Learning Multimedia Tools
10. Implementation of Competency Improvement Activities
    Skill
11. Implementation of Supporting Activities
    Graduate Absorption
12. Honorarium Payment

The amount of BOS funds received by the 1 Koba State Elementary School, according to the principal, still does not meet the needs of the school. In addition, the disbursement of funds is often delayed, so the school has to pay using personal funds for the purchase of very urgent school needs.

Public Understanding of BOS Funds

Another factor that is an obstacle in the preparation of BOS fund management at 1 Koba State Elementary School is the community's environmental factors. Because there is still a public assumption that all BOS funds are financed for all student needs both at school and outside the school environment. However, to overcome all of this, the principal continues to strive to develop the right strategies in its management, especially it must be supported by the involvement of all school residents, both teachers, treasurers and school committees to create good BOS fund management, so that it can help schools in designing good and correct BOS fund management.

The public's understanding of the BOS Fund assumes that all the needs of free students are financed from the BOS Fund, while the public does not know that there are conditions or criteria in the distribution of BOS funds for students. This needs to be clarified again to the public so as not to cause negative thoughts related to the use of BOS Funds in schools.

These problems must always be monitored and then evaluated periodically, anticipated and solutions found by interested parties in the implementation of BOS fund management at SDN 1 Koba.

These obstacles are material for evaluation and improvement in the future, if there are shortcomings in the management of the BOS funds of SDN 1 Koba that have been prepared, the principal together with teachers, treasurers, school committees, parents, supervisors and the education office make improvements to improve the preparation of the management.

CONCLUSION

Obstacles or obstacles in the management of School Operational Assistance (BOS) of State Elementary School 1 Koba are "the amount of BOS funds still does not meet the needs of the school, the disbursement of funds is often late so that the school has to pay using personal funds for very urgent purchases, there are delays and difficulties in making reports on the use of BOS funds due to the lack of time and knowledge of the treasurer in managing finances because it is not the field. Because the treasurer is also a religious teacher, so he focuses on two tasks that must be carried out in schools. And also environmental factors. Because there is still a public assumption that all BOS funds are financed for all student needs both at school and outside the school environment.

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