

FINANCING MANAGEMENT OF MIDDLE EDUCATION ASSISTANCE FUNDS DURING THE PANDEMIC

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Abstract :

This study aimed to explore funding management of School Operational Assistance Funds (Indonesian term: Bantuan Operasional Sekolah) during COVID-19 Pandemic at Al-Muhajirin Islamic Junior High School, Gunungsindur, Bogor. This study employed a descriptive qualitative approach by utilizing interviews, documentation, and observation to collect the data. The data analysis process involved a series of procedures from data collection, data reduction, data presentation, data verification to conclusions. The results showed that the fund management at Al-Muhajirin Islamic Junior High School was actualised into planning, implementing, and supervising stages. Planning includes the activities of formulating a draft budget. The implementation stage was through socialization and distribution of funds. The supervision stage involves all school parties, both internal and external. Fund reporting is carried out via offline and online pathway every semester.

Abstrak :

Penelitian ini bertujuan untuk mengetahui pengelolaan pendanaan Dana Bantuan Operasional Sekolah (Bantuan Operasional Sekolah) pada masa Pandemi COVID-19 di SMP Islam Al-Muhajirin, Gunungsindur, Bogor. Penelitian ini menggunakan pendekatan kualitatif deskriptif dengan memanfaatkan wawancara, dokumentasi, dan observasi untuk mengumpulkan data. Proses analisis data melibatkan serangkaian prosedur mulai dari pengumpulan data, reduksi data, penyajian data, verifikasi data hingga penarikan kesimpulan. Hasil penelitian menunjukkan bahwa pengelolaan dana di MTs Al-Muhajirin diwujudkan dalam tahap perencanaan, pelaksanaan, dan pengawasan. Perencanaan meliputi kegiatan merumuskan rancangan anggaran. Tahap pelaksanaan melalui sosialisasi dan penyaluran dana. Tahap supervisi melibatkan semua pihak sekolah, baik internal maupun eksternal. Pelaporan dana dilakukan melalui jalur offline dan online setiap semester.

INTRODUCTION

A critical part of education management to ensure the quality of educational institution is financial management as most educational activities require a budget allocation, which must be managed professionally (Mulyono, 2010; Waliyah et al., 2021). Moreover, to run the management effectively and efficiently, it is indeed not a single authority to be put in practice. To maintain accountability, relevant stakeholders such as government, parents, board of trustees, or other relevant parties should be involved in the process of financial management. For example, financial management can be carried out in at least three stages planning, implementation and supervision (Wahid et al., 2018; Ismail & Sumaila, 2020).

Government of Indonesia, for example, has allocated financial support for each school in Indonesia through School Operational Assistance fund (Indonesian term: *Bantuan Operasional Sekolah*, hereinafter abbreviated as BOS). This scheme is operated under Ministry of Education, Education, Research, and Technology (Indonesian term: *Kementerian Pendidikan, Kebudayaan, Riset, dan Teknologi*, hereinafter abbreviated as Kemendikbudristek) and Ministry of Religious Affairs on report-support scheme, which means that each school has the right to receive the fund as long as they regularly report school data through Primary Academic Data (Indonesian term: *Data Pokok Pendidikan*, hereinafter abbreviated as DAPODIK). This funding program has been allocated by the government to waive educational costs, which was previously charged to the students and parents (Amborowati & Marco, 2016; Mulyono, 2010), and to support the success of nine-year mandatory education opportunities for all Indonesian citizens (Muryati, 2016; Womsiwor, 2020). More specifically, BOS program targets underprivileged students from low economic background (Muali & Mazida, 2018; Anggraini, 2013).

However, relevant to the COVID-19 pandemic, Kemendikbudristek encourage educational institutions participating in BOS program to adjust the School Activity Plan and School Budgeting (Indonesian term: *Rencana Kegiatan dan Anggaran Sekolah*, hereinafter abbreviated as RKAS). Kemendikbudristek issued Permendikbud No. 6 of 2021 regarding Technical Guidelines for Financing Regular BOS Funds. It was explained that the procedures were carried out based on flexibility, effectiveness, efficiency, accountability, and transparency principles while government allow the principals to take their autonomy in managing BOS funds.

One of the 'relaxation' policies for using BOS funds during this pandemic is that the funds can be allocated to the provision of health protocol facilities, to cover internet bills, and other distance learning equipment. In addition, BOS funds can also be used to pay honorariums for temporary teachers as long as they are required to teach from home. Therefore, school financial managers need to be trained to implement effective financial management. Abidin (2017) explained that good financial management is one of the keys to the success of an educational institution to advance or improve its quality. As explained by Anggraini (2013), the most occurring problem in BOS program is the misuse and the ineffectiveness of BOS funds management. Like

systematic issues, the problem emerged from the financial allocation that is not based on school needs but budget availability. Besides, the lack of community participation and supervision due to limited access to budget information (Wahid et al., 2018). This shows that there is no participation and accountability in the budget implementation process in schools

Several studies related to BOS funds have been carried out previously. First, research conducted by Albiy and Yahya (2021) explained that the use of BOS funds in Phase 2 of 2020 at MTs Swasta Darul Makmur Sungai Cibadak had been running as planned and needed and under applicable laws and regulations. Second, Madjid, Nurrahman, and Wahyuni (2021) explained that the implementation of district BOS distribution has not been maximized due to unfulfilled indicators in its implementation, especially available human resources to communicate the distribution. Third, research conducted by Rubiyati and Ismanto (2020) explained that there was still a gap between government standards in the 2019 BOS Technical Guidelines and the implementation of the BOS program in schools to improve the quality of education. Fourth, the research conducted by Noor and Monita (2021) explained that for BOS funds to be allocated efficiently, the principles of financial management, namely fairness, efficiency, transparency, and public accountability, must be considered and prioritized. Furthermore, the process of planning, organizing, implementing, and controlling should be still carried out properly and complying to the standards. In addition, human resources, communication, a clear organizational structure, and the leadership attitude of educational institutions also contribute to the efficiency of BOS funds.

Referring to the explanation above, not many studies have been carried out by focusing on the management of BOS funds for secondary education during the pandemic. For this reason, researchers aimed to investigate financial management at Al-Muhajirin Islamic Junior High School in budgeting process, bookkeeping/accounting process, auditing process, and financing strategies which—all of them—contributes to the success of the school to survive and compete in achieving educational goals during this COVID-19 pandemic (Mutmainnah, 2018).

RESEARCH METHODS

This research was qualitative research with a case study approach aiming to better understand and analyze financial management of BOS funds during the pandemic. This research was conducted at Al-Muhajirin Islamic Junior High School, Gunung Sindur District, Bogor Regency. As explained by Moleong (2008), qualitative research methods produce descriptive data in written or spoken words from people and observed behavior.

The sources of data/research informants were selected *purposively*; they were chosen with specific considerations and objectives. The selected informants were the relevant stakeholders considered having capacity and capability to accommodate this study, namely the Principal, Head of the Foundation, Treasurer, Vice Principal of Student Affairs, and School Committees. The data collection techniques used in this study were: (1)

Observation, carried out by directly observing the Al-Muhajirin Islamic Junior High School to obtain an accurate picture of the research subject; (2) Interviews, conducted with the Principal, Head of the Foundation, Treasurer, Vice Principal of Student Affairs, and School Committees to obtain information regarding the management of BOS funds; (3) Documentation studies, analyzing several documents owned by Al-Muhajirin Islamic Junior High School. The documents collected include the RKAS for 2020-2021, the Financial Accountability Report for 2020-2021, and Budget Realisation Reports, and BOS K7 and K7A reports for the 2020-2021.

The observations and interviews were the primary data sources, while the documents were the secondary data in this study. The data analysis was carried out in a circular way using the model data analysis technique by (Miles et al., 2014), which includes three steps, namely, data reduction, data display, and *conclusion drawing/verification*.

RESULTS AND DISCUSSION

School Activity Planning and Budget (RKAS) BOS Funds

In terms of BOS funds allocation during the pandemic, it is pivotal for educational institutions to carry out planning stages which cover the process of careful estimation and determination to make decisions regarding things that will be done in the future to achieve the desired goals (Ristianah, 2018). Therefore, any plan generated by educational institutions must consider various aspects such as implementation steps and strategies, timeframe, implementers, and estimations on the unforeseen things (Sumantri, 2014) because proper planning stages may guarantee the proper budget absorption (Asfila et al., 2015).

The planning process began with a joint meeting held by the principal and school treasurer by inviting all teachers, school committee, academic staff, and the foundation (Iskandar, 2019). The consensus on BOS funds allocation is based on a priority scale for school needs to accelerate the achievement of minimum service standards and national education standards.

The results of the meeting were then documented in a form of a proposal called RKAS, which contains a budget plan for the needs of teachers and academic staff. As stated by the Principal of the Al-Muhajirin Islamic Junior High School in an interview with the following researcher; "Teachers and employees will be asked for a list of needs before being submitted to the school committee as a consideration, at the final stage of the preparation process the lists will be presented at a plenary meeting. Sometimes in the middle of the year, the plans that have been prepared do not match the actual operations as the activities could not be realized. Therefore, adjustments or changes are made to the RAKS. If this happens, the RAKS budget that has been prepared will be changed and adjusted to the existing facts and conditions."

The Principal of SMP Al-Muhajirin explained that the planning stages carried out refers to the results of the school evaluation. From the evaluation, unrealised targets will be included in the Medium-Term Work Plan (Indonesian term: *Rencana Kerja Jangka Menengah*, hereinafter abbreviated as RKJM) document.

The planning carried out by the Al-Muhajirin Islamic Junior High School has prioritized the development of improving the quality of teachers, which is then poured into the RKAS application. Furthermore, an analysis of school needs is made through a plan for capital expenditure needs, personnel expenditure and expenditure on goods and services according to a priority scale. In other words, Al-Muhajirin Islamic Junior High School has implemented the principles of management based on school needs.

Concerning the data regarding the planning stages of BOS funds at Al-Muhajirin Islamic Junior High School, the following findings can be presented: 1) Planning involves all school components, including the Principal as the head of management team, school committees, all teachers, as well as representatives of parents and guardians of students; 2) Before formulating and determining the School Revenue and Expenditure Budget Plan (Indonesian term, *Rencana Anggaran Pendapatan dan Belanja Sekolah*, hereinafter abbreviated as RAB), the school conducts internal evaluations to identify school needs; 3) The school is open in the planning stages and is willing to accept suggestions and input from the school committee, teachers and parents, and; 4) There is a positive response and a shared commitment from all school components to advance the school through the preparation of RKAS.

Related to budgeting process, this study also found that the amount of funds received and budgeted for that year was classified into three phases: The first for January to March 2021, the second for April to August 2021, and the third for September to December 2021. The following is the data obtained at Al-Muhajirin Islamic Junior High School for Fiscal Years 2020 and 2021:

Table 1: Total BOS Fund Received and Budgeted at Al-Muhajirin Islamic Junior High School in 2021

Period Stage	BOSS Amount	
Phase II (January-March)	Rp.	97,890,000
Phase II (April-August)	Rp.	130,520,000
Phase III (September-December)	Rp.	99,450,000
Total	Rp.	327,860,000

In 2021, the mechanism for distributing BOS funds underwent a change where BOS funds were channeled directly to school bank accounts. This regulation is considered effective and efficient to avoid delays.

Implementation of BOS funds

Implementation is the realisation stage of the plans (Noor & Monita, 2021). The implementation of the BOS funds distribution is not necessarily carried out following the wishes and needs of the school. Each year, the government publishes technical guidelines for BOS funds' absorption and financial accountability (Hidayat, Burhan, & Ma'ruf, 2019). The Ministry of Education, Culture, Research, and Technology has refined the policy by issuing Permendikbud Number 6 of 2021 regarding Technical Guidelines for Regular BOS funds (Kemdikbud, 2021a, 2021b). The adjustment was made to support schools in implementing learning from home and the flexible absorption of BOS

funds. In Permendikbud Number 6 of 2021, the absorption of Regular BOS funds has accommodated the needs required by schools for financing routine school operations, both in the context of face-to-face learning and distance learning, or the purchase of infrastructure to support health protocols. The Regular BOS funds can also be used to purchase phone credits, internet packages, and/or online education services for educators and/or students in implementing distance learning.

The implementation stages include realisation activities that have been planned as a result of the goals and objectives. Financing process, including budget realisation, must be carried out transparently, effectively, and efficiently to achieve educational goals (Nafisah & Widiyanto, 2018). From the interview results with the Principal of the Al-Muhajirin Islamic Junior High School, it was found that the school has an implementation manual and technical guidelines in budgeting BOS funds during the pandemic. The treasurer carries out the bookkeeping and data recapitulation, and the reporting process is carried out in stages according to the planned budget. This shows that schools already have had operational guidelines and technical guidelines for planning, financing, and reporting of BOS funds.

The absorption of BOS funds is entirely the institution's responsibility, whose activities include recording the receipt and disbursement of money and financial reporting, thus facilitating monitoring the absorption of funds (Fitri, 2014). The use of BOS funds during the COVID-19 pandemic at Al-Muhajirin Islamic Junior High School in phase 1 for the January-March 2021 period was Rp. 99,251,000. The use of the BOS funds for the Al-Muhajirin Islamic Junior High School Phase I for the January-March 2021 period is as follows:

Table 2. The 2021 First Phase Realization of BOS Funds Absorption

No.	Component Name	Budgeted	%
1	Library Development	Rp. 6,103,500	1.86
2	Acceptance of new students	Rp. 7,400,000	2.26
3	Learning and extra-curricular activities	Rp. 5,975,500	1.82
4	Learning Evaluation Activities	Rp. 4,665,000	1.42
5	School management	Rp. 61,536,500	18.76
6	Professional development of teachers and education personnel and development of school management	Rp. 0	0
7	Power subscriptions and services	Rp. 6,000,000	1.83
8	Maintenance and Maintenance of School Facilities and Infrastructure	Rp. 3,437,500	1.04
9	Payment of honor	Rp. 226,747,000	69.15
10	Purchase/Maintenance of Learning Multimedia Tools	Rp. 5,995,000	1.82
11	Provision of Learning House Access Facilities	Rp. 0	0.00
Total		Rp. 327,860,000	

Source: Report for BOS funds Al-Muhajirin Islamic Junior High School for First Phase in 2021

The table above shows that the most significant budget absorption of BOS funds amounted to 69.15% or around Rp. 226,747,000, - which was used to pay the honorarium for educators and academic staffs. This is based on the 2021 BOS Funds Technical Guidelines regulated in the Regulation of the Minister of Education and Culture (Permendikbud) Number 6 of 2021, which states that the percentage of honorarium payments is allowed to reach above 50% during disaster situation as acknowledged by the Central Government and Local Government (Kemdikbud, 2021b). Meanwhile, the smallest budget absorption of BOS funds was 1.04% or around Rp. 3,437,500- allocated to purchase several student desks and light maintenance of some school facilities.

The absorption of BOS funds in each component is not more than 3% except for school management (18.76% or around Rp. 61,536,500), and payment of honorarium (69.15% or around Rp. 226.747.000). The increase or decrease in the budget made is adjusted to the current circumstances and needs of the school. Extracurricular activities in 2021 experienced a decline in activities due to the COVID-19 pandemic. Some extracurricular activities designed and implemented by schools only absorb funds of 1.82% or around Rp. 5,975,500. In addition, the budget allocated for teacher professional development (TPD) has been diverted due to the COVID-19 situation, which makes it impossible to hold direct training. For every purchase of goods, SMP Islam Al Muhajirin uses the SIPLAH (School Procurement Information System) application as instructed by the government and every transaction must attach proof of the transaction with the seller for recapitulation process by the treasurer. This action is done to improve the quality of funding management.

Analysis of the results on the implementation of BOS at Al-Muhajirin Islamic Junior High School include: 1) Details of the use of BOS funds in this school have been adjusted following the results of the meeting arranged at the beginning of the year; 2) Al-Muhajirin Islamic Junior High School formed a special team to handle the expenditure of goods/services needed by the school, which was financed with BOS funds and carried out online through the SIPLAH application as stipulated in the BOS technical guidelines; 3) The bookkeeping and data recapitulation carried out at the Al-Muhajirin Islamic Junior High School is made by the BOS treasurer and is carried out in every single day, and; 4) Proof of transaction for every purchase with the seller becomes evidence to be used as completeness in the implementation of bookkeeping.

BOS Funds Monitoring and Evaluation

Supervision is an effort to ensure the effectiveness and efficiency of using academic funds received and absorbed following the purpose of the allocation of these funds (Matin, 2014). In order to practice the accountability in managing BOS funds in 2021, supervision of the BOS funds of the Al-Muhajirin Islamic Junior High School is carried out by internal and external parties of the school. The internal parties are the school committee while the external parties are the school supervisors from district, provincial and national level. During the process of BOS funds absorption for the first phase in 2020 and 2021, Al-

Muhajirin Islamic Junior High School received a good response from the BOS funds monitoring team, parents, and the community.

The results of interviews with school principals, committees, and teachers and evidence of the BOS report documents may generate a conclusion that the supervision is carried out well by the School Principal and the school supervisor from district level. For more details, the summary can be seen in the following table.

Table 3. Supervision of the BOS of Al-Muhajirin Islamic Junior High School

Criteria	Results	Should	Information
School principal's supervision	Financial supervision is carried out once a month	Financial supervision is carried out at least once a month or every 3 months	Succeed
Supervision by the relevant officials	Financial supervision is carried out every four months	Financial supervision is carried out at least three times a year	Succeed
Verify the number of funds with student data	Schools conducts verification	Schools conducts verification	Succeed

From table 3 above, it can be seen that supervision is carried out well by school principals and supervisors from relevant officials (District and National Supervisory Board). Supervision by the school principal is carried out by checking the BOS funds reports, cash subsidiary ledger, bank subsidiary book, tax subsidiary book and regularly signing for confirmation at the end of each month and every quarter with physical evidence of expenditure as an attachment to the BOS funds report documents as well as the results of spending. The monitoring and evaluation by the district school supervisors are carried out every quarter by signing the minutes of BOS funds absorption at the end of the quarter.

The analysis of the results on the components of BOS Funds Evaluation activity at the Al-Muhajirin Islamic Junior High School was carried out by the District and Provincial Supervisory Board. Evaluation activities carried out by the District and Provincial Supervisory Board are related to the BOS funds report for Funding for Junior High School received by the school. From the supervisory results, there were no errors, and its absorption was considered accurate and on target. The evaluation results from the school committee were also favorable due to the transparent financing of BOS funds.

In this regard, it can be concluded that the evaluation has been carried out with accountability and transparency, both formally and informally, once a year. More details can be seen in Table 4.

Table 4: Evaluation of Al-Muhajirin Islamic Junior High School

Criteria	Results	Should	Information
The evaluation process at school	Responsible and transparent evaluation of fund absorption	Responsible and transparent evaluation of fund absorption	Succeed
Evaluation media at school	Evaluation is carried out both formally and informally	Evaluation is carried out both formally and informally	Succeed

Evaluation time at school	Evaluation is carried out at least once a year	Evaluation is carried out at least once a year	Succeed
Evaluator by the relevant officials	Evaluation from the division head responsible for BOS funds	Evaluation from the division head responsible for BOS funds	Succeed

BOS Fund Reporting

The results of interviews with the School Principal and Treasurer and evidence of reports show that at the end of every month and quarter, the treasurer has submitted reports following the technical guidelines of BOS funds. Bookkeeping and reporting on the absorption of BOS funds at the Al-Muhajirin Islamic Junior High School are carried out using two offline and online methods, offline reporting in the form of a K7 statement and a statement of responsibility. While online reporting is carried out on the website bos-disdik.bogorkab.go.id/sirkas_2021/sirkas and on the bos.kemdikbud.go.id page.

In addition to reporting to the relevant officials, the school also reports the absorption of BOS funds to school residents. Reports to school residents are carried out during plenary meetings with teachers, school committees and student guardians. This report was prepared as a form of school accountability for the implementation of the BOS Fund to the central government which was prepared by the BOS management team at the Al-Muhajirin Islamic Junior High School. More details can be seen in Table 5.

Table 5: Internal Report of BOS funds for Al-Muhajirin Islamic Junior High School

Criteria	Results	Expected	Information
Report Form	The accountability report for BOS funds is made following the provisions of the regulation of the Ministry of National Education and Culture No. 6 the of 2021	The accountability report for BOS funds is made following the provisions of the regulation of the Ministry of National Education and Culture No. 6 the of 2021	Succeed
Reported party	The school principal communicates to the teachers, school committee and parents	The school principal communicates to the teachers, school committee and parents	Succeed
Reporting period	The accountability report is carried out in stages	The accountability report is carried out in stages	Succeed

Accountability for using BOS funds at the Al-Muhajirin Islamic Junior High School is proven by an accountability report for the absorption of BOS funds to the BOS Management Team for Bogor areas by following the technical guidelines in Permendiknas No. 19 of 2020. Technical guidelines of the Minister of National Education No. 6 of 2021 includes reports on the absorption realisation per source of funds, general cash book, cash subsidiary ledger, tax subsidiary ledger, bank subsidiary ledger, along with supporting documents for proof of expenditure of BOS funds (receipts/invoices/receipts/receipts from vendors/stores/suppliers). In this regard, it can be concluded that the internal report is as expected. More details can be seen in Table 6.

Table 6: External Report of BOS funds for Al-Muhajirin Islamic Junior High School

Criteria	Results	Should	Information
Reported party	The accountability report is submitted to BOS Management Team for Bogor areas	The accountability report is submitted to BOS Management Team for Bogor areas	Succeed
Reporting time	Accountability report is done three times a year (every four months)	Accountability report is done three times a year (every four months)	Succeed
Complaint recording report	None because there are no complaints regarding BOS	If there is a complaint, a complaint sheet is provided	Succeed

CONCLUSION

Based on the results of this study on financing management of BOS funds at Al-Muhajirin Islamic Junior High School. Five conclusions can be drawn from this study. *First*, the preparation of the RKAS is carried out in a team consisted of the School Principal, the school treasurer, all teachers, and the school committee, and other school stakeholders. *Second*, the planning carried out by Al-Muhajirin Islamic Junior High School puts a priority on the scale. *Third*, the supervision and monitoring of the BOS Funds for Al-Muhajirin Islamic Junior High School is carried out by internal and external parties. Internal supervision is carried out by the school committee and the school supervisor. External supervision and monitoring are carried out by school supervisors from district, provincial and national level. *Fourth*, accountability for the financing of BOS funds through the reporting process carried out by the school treasurer. Reporting is completed in stages every day. Some documents made under BOS management regulations are general cash book, general cash subsidiary ledger, bank subsidiary ledger, tax subsidiary ledger. *Fifth*, Al-Muhajirin Islamic Junior High School reports BOS funds absorption to the District, Provincial and National Supervisory Board via the online page bos-disdik.bogorkab.go.id/sirkas_2021/sirkas and also on the bos.kemdikbud.go.id page. The report is following the 2021 SMP BOS technical guidelines.

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