

ACCOUNTABILITY OF OPERATIONAL ASSISTANCE FUND MANAGEMENT SCHOOL (BOS) AT SMP NEGERI 1 PALLANGGA IN GOWA DISTRICT

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ABSTRACT

Management Accountability and School Operational Assistance (BOS) at SMP Negeri 1 Pallangga in Gowa Regency. Master of Public Administration Study Program, Unismuh Makassar Postgraduate Program. Supervised by Muhlis Madani and Hj. Fatmawati. This study aims to analyze the accountability of the management of school operational assistance funds (BOS) at SMP Negeri 1 Pallangga; and to understand the obstacles found in the management of school operational assistance funds (BOS) at SMP Negeri 1 Pallangga. This research used a descriptive qualitative approach with a case study research type combined with triangulation techniques. The data collection techniques in this research are interview, observation and documentation. The results of this study indicate that the accountability of BOS fund management at SMP Negeri 1 Pallangga has been analyzed using 3 indicators of management measurement, namely: a) The preparation process is through a meeting (all teachers and stakeholders, where the meeting is held once a year. In the meeting, it will be discussed and agreed upon and then compiled in the RKAS (School Budget Activity Plan). BOS funds are calculated based on the number of students, where in 1 year there will be 1 change, namely the distribution mechanism of 3 disbursements of funds in 1 year. b) The purchase of school facilities and infrastructure can be accessed through the SIPlah application, after selecting the items that are prioritized then going to SulSelBar bank to collect the budget and transferring it to the treasurer to use the budget. c) Evaluation and supervision are carried out periodically and continuously, both internally and externally. Meanwhile, the obstacles to the management of BOS funds at SMP Negeri 1 Pallangga were the use of the SIP application, which was still in the adjustment process because it was a new policy program. Sometimes there were still treasurers of each junior high school who were not proficient in using the application and needed to be guided properly. This SIPlah application also

has its own obstacles in running the application, namely constrained by a poor internet network, which will interfere with the transaction process. Then, if there is a delay in the disbursement of BOS funds, the SIPlah application cannot be used directly

Keywords: Accountability, Management, Funds, School Operational Assistance (BOS).

INTRODUCTION

Management is an undoubted need to facilitate the achievement of human goals in the organization, as well as manage various organizational resources, such as facilities and infrastructure, time, human resources, methods and others effectively, innovatively, creatively, solutively, and efficiently. In management, there are management functions that are closely related to it. In general, there are four (4) management functions that are widely known in the community, namely the *planning* function, the *organizing* function, the *directing* function, and the *controlling* function. School operational assistance (BOS) in the education sector conceptually includes components for operational and non-operational costs, but because the unit cost used is the national average cost, the use of BOS is possible to finance several other activities that are classified as personnel costs and investment costs. Article 34 paragraph 2 states that the government and regional governments guarantee the implementation of compulsory education at a minimum level of basic education without charging fees, while paragraph 3 states that compulsory education is the responsibility of the state, organized by educational institutions of the government, regional governments, and the community. The consequence of the mandate of the law is that the government and local governments are obliged to provide education services for all students at the basic level (SD/MI, SMP/MTs, and equivalent). The Bos program started in Jui 2005 with a different program scheme from previous social safety programs in the education sector, especially with the Special Student Aid (BKM).

If BKM distributes funds directly to poor students in the form of scholarships, then for the BOS program the distribution is given directly to schools to be managed in accordance with the regulations set by the central government. The amount of BOS funds received by schools is determined based on the number of poor students. The existence of the BOS program is strategic and has also become the government's foundation in carrying out the constitutional mandate for compulsory education for every child of school age.

This can be seen from the nominal amount of the APBN disbursed for the program.

In 2020, the Ministry of Education and Culture issued a policy of flexibility in the use of School Operational Assistance (BOS) funds. This policy is the third episode of the 5 Merdeka Belajar programs initiated by the Minister of Education and Culture, Nadiem Anwar Makarim.

As a manifestation of the Ministry of Education and Culture's commitment to make the BOS program better, in 2021 there are a number of changes and new policies issued by the Ministry of Education and Culture through Minister of Education and Culture Regulation Number 6 of 2021. These changes are a refinement of previous policies in order to accommodate the needs of education implementation in various regions.

The following are some fundamental changes to the Regular BOS policy that will be implemented in the 2021 program implementation, namely: First, the Regular BOS Cost Unit. Unlike the previous year, starting in 2021 the amount of the Regular BOS unit cost for each region will be different. The calculation of the Regular BOS unit cost for each region is determined based on the Construction Cost Index (IKK) and the Learner Index (IPD). With this stipulation mechanism, the 2021 Regular BOS unit cost at the junior high school level varies from a lowest range of Rp. 1,100,000/student/year to a highest of Rp. 2,480,000/student/year.

Second, Disbursement. In consideration of the need to discipline schools in fulfilling their obligation to submit an accountability report on the use of funds, in 2021 the distribution of Regular BOS funds in each stage will be made after schools have submitted the report. This policy was taken as an effort to uphold the realization of transparency and accountability in the use of Regular BOS funds in schools.

The policies are: The distribution of stage I will be made after schools submit an accountability report on the use of BOS funds for stage II of the previous year; The distribution of stage II will be made after schools submit an accountability report on the use of BOS funds for stage III of the previous year; The distribution of stage III will be made after schools submit an accountability report on the use of BOS funds for stage I of the current year.

Third, Refunds. The Permendikbud on Regular BOS in 2021 also explicitly regulates the obligation to return Regular BOS funds, which was not regulated in the previous Permendikbud. The refunds that are regulated are refunds for certain cases, namely: For schools that refuse the Regular BOS funds after the

Regular BOS funds are disbursed; and Schools that are closed or merged after the Regular BOS funds are disbursed.

Fourth, the Use of Remaining Funds. In response to the evaluation results in schools, in the Regulation of the Minister of Education and Culture on Regular BOS in 2021, there is a policy clause that regulates the use of the remaining BOS funds in schools.

RESEARCH METHODS

This research uses a descriptive qualitative approach with a type of case study research combined with triangulation techniques. In the initial stage, this research will randomize the informants who will be used as research subjects. In formulating solutions to resolve the accountability of the management of School Operational Assistance (BOS) funds and the obstacles found in its management. The main analysis method used is qualitative data analysis. Qualitative data analysis is defined as an effort to describe the focus of the problem based on words arranged into the form of expanded text. The first stage, qualitative data analysis carried out is a data reduction process that focuses on selecting, simplifying, abstracting and transforming rough data from field notes. In this process, data that is relevant to the focus of the research and data that does not meet the criteria are selected. The data reduction process was carried out gradually during and after data collection until the report was compiled. Data reduction is done by summarizing data, tracing the biggest themes, and creating a basic framework for data presentation.

The second stage is data presentation, which is the organization of a set of information into statements that allow conclusions to be drawn. Data is presented in the form of narrative text, initially scattered and separated in various sources of information, then classified according to themes and analysis needs. At this stage, the results of data collection in the field after being reduced, are arranged in the form of statements that can be used as a source of information in preparing the report. The third stage is drawing conclusions based on data reduction and presentation. Drawing conclusions proceeds gradually from general conclusions at the data reduction stage, then becomes more specific at the data presentation stage, and more specific again at the actual conclusion drawing stage.

RESEARCH RESULTS AND DISCUSSION

RESEARCH RESULTS

1. Accountability of School Operational Assistance Fund Management (BOS) at SMP Negeri 1

Improving the quality of school education needs to be supported by school managerial skills. Schools need to grow from year to year. Therefore, good school financial management will have a positive impact on the progress of the school itself. School financial management includes; 1). *Financial Planning (Financial Planing is Called Budgeting)* is an activity of coordinating all available resources to achieve the desired goals systematically without adverse side effects. 2). *Budget Implementation (Implementation Involves Accounting)* an activity based on plans that have been made and the possibility of adjustments if necessary. 3). *Evaluation* is the process of assessing the achievement of objectives. School financial management, especially BOS funds, is very supportive of the smooth implementation of teaching and learning activities in schools. The better the management of BOS funds, the smoother the implementation of activities and programs planned by schools. To find out how the financial management of BOS funds at SMP Negeri 1 Pallangga, the following is a description of the results of the research on BOS management at SMP Negeri 1 Pallangga that the author conducted:

a. The process of preparing BOS funds

The use of School Operational Assistance funds is based on mutual agreements and decisions between the School Operational Assistance team, starting from the school principal, treasurer, teachers, and the School Committee. The results of the above agreement are written in the form of minutes of the meeting and signed by the meeting participants. The agreement on the use of School Operational Assistance funds must be based on the priority scale of the needs of the Education Unit, especially for the development of programs to improve the quality of learning for students at school. The management of School Operational Assistance funds at schools is carried out by the School BOS team, which consists of:

- 1) Principal as the person in charge;
- 2) Members consist of:
 - a) Treasurer;
 - b) the School Committee; and
 - c) Parents/guardians of learners outside the School Committee who are selected by the Principal and School Committee by considering credibility and avoiding the

Planning is essentially the process of making decisions on a number of options regarding the objectives or ways to achieve the desired goals. Planning is inseparable from the elements of implementation and supervision, including monitoring, assessment and reporting. Based on the results of the research conducted, researchers found several things, that the management of BOS funds at SMP Negeri 1 Pallangga was as follows: Based on the results of the interview with the Principal of SMP Negeri 1 Pallangga, regarding the new policy on the use of BOS funds in 2022, namely "The management policy is already online-based, the name of the application is **SIPLah** which is a marketplace for School Procurement Information Systems". It is from this application that the purchase of facilities and infrastructure that are prioritized at SMP Negeri 1 Pallangga will be planned". (Interview with SH on December 14, 2022)

SMP Negeri 1 Palannga has been using the School Procurement Information System (SIPLAH) to procure its goods and services for approximately 2 years. In practice, this SIPLAH platform provides convenience for schools, such as in terms of preparing accountability reports, searching for goods, purchasing goods, and payments. By using SIPLAH, these things can be done at one time unlike some time ago when SIPLAH did not exist. Furthermore, the treasurer of SMP Negeri 1 Pallangga gave his opinion on the preparation process of the BOS fund budget, namely "The preparation process is through a meeting (all teachers and stakeholders, where the meeting is held once a year). In the meeting, it will be discussed and agreed upon and then compiled in the RKAS (School Budget Activity Plan). The meeting will result in all the needs being spent in the total budget that has been agreed upon. BOS funds are calculated based on the number of students, where in 1 year there will be 1 change, namely the distribution mechanism of 3 times the funds are disbursed in 1 year". (Interview with SH on December 12, 2022)

In this case, the Ministry of Education and Culture (MoEC) launched the Education Sectoral Catalog and the School Procurement Information System (SIPLah). Both were launched to support the procurement of goods and services (PBJ) in schools using Regular School Operational Assistance (BOS) funds. SIPLah is one of Kemendikbud's commitments in realizing transparent and accountable education financial governance. SIPLah is an electronic school catalog under the authority and management of the Ministry of Education and Culture, in collaboration with a designated online market operator. SIPLah can be accessed through the website <https://bos.kemdikbud.go.id> with the

procurement implementation referring to the General Guidelines for School Goods/Services Procurement Procedures.

On July 11, 2019, Secretary General of the Ministry of Education and Culture Didik Suhardi issued Circular Letter Number 6810/A.A6.3/LK/2019 on Procurement of Goods/Services in Schools through SIPLah. The circular states that the realization of BOS funds through the mechanism of procurement of goods/services in schools with a maximum transaction value of Rp50 million must be carried out using an online mechanism through SIPLah. In addition, the purchase of companion textbooks and companion non-textbooks through BOS funds is carried out with an online mechanism through SIPLah as in the Circular Letter of the Directorate General of Primary and Secondary Education of the Ministry of Education and Culture Number 2942/D/PB/2019 concerning Purchasing Textbooks and Non-Textbooks Through BOS Funds for the 2019 Fiscal Year. Meanwhile, if in the procurement of goods/services the school cannot carry it out online, then the procurement of goods/services is carried out offline in accordance with applicable regulations. The creation of SIPLah was not only developed by the Ministry of Education and Culture, but there were other parties involved in the development of the platform. Some of the parties involved include the Government Goods/Services Procurement Policy Agency (LKPP). Provincial/, and Regency/City education offices, Ministry of Education and Culture internal ranks, and provider partners. Currently, there are 17 non-textbook publisher partner providers and six prospective SIPLah online market operator partners working with the Ministry of Education and Culture.

Innovation and elektronification of the PBJ sector is a necessity. Moreover, this is also in accordance with the government's mandate and policy to strengthen education financial governance through the Presidential Regulation on Public Procurement Number 16 of 2018. The Ministry of Education and Culture also issued its own regulations regarding the procurement of goods/services in schools through Permendikbud Number 3 of 2019 concerning Technical Guidelines for Regular School Operational Assistance (BOS). Based on the Permendikbud, procurement of goods and services (PBJ) in schools can be carried out online or offline. PBJ in schools conducted online must go through the school PBJ system established by the Ministry of Education and Culture.

For this reason, Kemendikbud has designed SIPLah to be used in school PBJ that is conducted online. SIPLah is expected to improve accountability, transparency, and effectiveness as well as supervision of school PBJ whose funds are sourced from Regular BOS funds at MoEC. Regular BOS is a central

government program to provide funding for personnel and non-personnel operating costs for schools sourced from non-physical special allocation funds (DAK). Innovation and electronification of the PBJ sector is a necessity. Moreover, this is also in accordance with the mandate of innovation and electronification of the PBJ sector is a necessity. Moreover, this is also in accordance with the mandate and government policy to strengthen education financial governance through the Government's PBJ Presidential Regulation Number 16 of 2018.

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SIPLah is an ecosystem, not a standalone application. SIPLah is designed to utilize *marketplaces* operated by third parties. A marketplace that can be categorized as a SIPLah must have certain features and meet the needs of the Ministry of Education and Culture. Within SIPLah, there are four types of services

Ministry of Education and Culture. First, Identity Services, a log-in service for verification of school data, principals, school treasurers. *Logging in* is done using SSO Dapodik, and lokapasar does not need to verify buyers. Second, the Budget Service, which uses the School Activity and Budget Plan (RKAS) facility, so that when schools make expenditures, they must first plan their expenditures in the RKAS.

Third, Realization Services, where the reporting of transactions that occur at the market location will be automatically included in the RKAS, so that

schools do not need to do two report entries. Fourth, the Monitoring Service, which allows MoEC to access the reporting dashboard for all transactions that occur at the market location so that certain parties can supervise school reporting. With SIPLah, MoEC does not regulate the payment mechanism. The school uses a Regional Development Bank (BPD) account, then the market location is allowed to use its own payment mechanism, for example by transfer, virtual account, credit card, e-money, and so on.

The development of technology is currently growing as a supporting facility used in human activities. One of them is information or digital technology (internet), especially in educational institutions. The technology was developed by the Ministry of Education and Culture of the Republic of Indonesia (Kemendikbud) which can be used as a means to conduct *online marketplace* transactions as well as an extensive business network that is not limited by place and time.

One of the information technology applications used by educational institutions for goods and services transactions is a market place through e-commerce. The e-commerce application is in the form of a School Procurement Information System (SIPLAH) to support the procurement of goods and services in schools in the use of fund expenditure.

School Operational Assistance (BOS) which functions to realize transparent and accountable financial governance. The creation of a BOS electronic system also aims to create a policy to apply a non-cash (*cashless*) transaction process in the distribution and utilization of BOS Funds (Permendikbud Number 35 of 2019).

DISCUSSION

Education units that want to make purchases through SIPLAH will go through 4 stages, namely search, order, receipt, and payment. The first step that must be done by the Education Unit that will make purchases is to look for goods or needs that are already on the menu list of each market that has collaborated with the Ministry of Education and Culture. Market providers of goods that have collaborated with the Ministry of Education and Culture include BliBli.com, INTI, EUREKABOOKHOUSE, SIPLAHBLANJA.COM, Toko Ladang, and PesonaEdu. Each of these markets sells relatively the same goods with the categories provided being Education Books (local content books, companion textbooks, digital books, and non-text books), School Supplies, Electronics, and School Health Equipment.

Secondly, after searching for the goods needed by the education unit, the goods can be directly ordered by filling in the format provided on the page of

each existing market. Before the order is confirmed, the education unit can negotiate within the market to get the best price.

The three Education units only have to wait for the ordered goods to arrive at the school. The Education Unit can track its order through the old market where it ordered the goods to see the details of the ordered goods. Finally, after the goods are received by the education unit, the school is required to fill in the BAST (Berita Acara Serah Terima) form. After the BAST is completed, the results of the LPJ of expenditure will automatically be sent to the school. The school can recheck the suitability of the goods received with what is attached to the BAST. When everything is confirmed to be appropriate, the school can make payments to the market account chosen to make purchases. After the payment is complete, the school can download proof of payment and receipts that can be used as the school's LPJ.

In this purchasing process, each market has the same steps so that schools will not find it difficult when choosing different markets. The only difference is the price offered by the market and its flexibility in negotiating.

b. Mechanism for Purchasing Goods/Services

For the fulfillment of learning facilities and infrastructure, schools must procure goods and services that refer to the Before the order is confirmed, the education unit can negotiate in the market to get the best price. Third, the education unit only has to wait for the ordered goods to arrive at the school. Education units can track their orders through the old market where they ordered the goods to see the details of the ordered goods. Finally, after the goods are received by the education unit, the school is required to fill in the BAST (Berita Acara Serah Terima) form. After the BAST is completed, the results of the LPJ of expenditure will automatically be sent to the school. The school can recheck the suitability of the goods received with what is attached to the BAST. When everything is confirmed to be appropriate, the school can make payments to the market account chosen to make purchases. After the payment is complete, the school can download proof of payment and receipts that can be used as the school's LPJ.

In this spending process, each market has its own steps.

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b. Mechanism for Purchasing Goods/Services

To fulfill learning facilities and infrastructure, schools must procure goods and services that refer to the Regulation of the Minister of Education and Culture of

the Republic of Indonesia Number 14 of 2020 concerning Guidelines for Procurement of Goods/Services by Education Units and Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 6 of 2021 concerning Technical Guidelines for the Management of Regular BOS Funds. Therefore, the Ministry of Education and Culture created a system to facilitate schools in managing BOS Funds to carry out procurement of school goods and services, namely SIPLah (School Procurement Information System). SIPLah is an electronic system that can be used by education units in conducting online shopping transactions for goods or services by using the source of government assistance funds, namely the BOS Fund. The issuance of the school procurement policy through SIPLah by the Ministry of Education and Culture must be implemented for all education units in Indonesia. As a new policy, this policy is currently in the implementation stage at SMP Negeri 1 Pallangga, which has been implemented since the beginning of 2021 after the school made the School Work Plan and Budget (RKAS) and the first disbursement of BOS funds. This is a new thing for education units because previously they procured goods and services conventionally.

The Treasurer of SMP Negeri 1 Pallangga gave his opinion regarding the new policy on the management of BOS funds in 2022, the difference is that so far the management of BOS funds is still based on the 2021 policy rules for employee expenditure, receipts and revenue lists are made collectively and reported in stages, for example, for 1 sheet for all, an example will be attached to this research. Receipts are still done manually, not yet using the online method with the SIP application. If there is a change, it will be implemented with reconvened that there is a change from the center regarding the technical management of BOS funds.

There are many advantages of this SIPLAH, including it will be easier to know the allocation of the use of Bos Funds from each elementary school and junior high school in Gowa Regency because every purchase of goods / services will be inputted in the system. So it encourages business actors and MSMEs who have been partnering with schools to immediately register their businesses with SIPLAH so that their cooperation can continue in accordance with the rules that have been issued. This SIPLAH system, PBJ will be more effective, efficient, transparent, open, competitive, fair and accountable.

Then in 2022 there was a new policy change, namely that receipt reports were made individually and reported monthly such as 1 name per 1 month and were required to use the SIPLah application in each report. The process of purchasing facilities and infrastructure is through ordering by collecting data on

what facilities are purchased after that checking at the store. Make purchases on the SIPLah application by adjusting what items are needed in the store. school. After collecting data through the SIPLah application, SIPLah payments are made through SulSelBar banking. After the funds are disbursed, the personnel expenditure is transferred through the school account.

The achievement of BOS funds to date has reached 100% realized and has effectively been spent in accordance with its portion, starting with personnel expenditure, capital expenditure (inventory), and purchase of goods and services (stationery) and assets. To see the receipt report, the author will attach it to the end of this research. As for the preparation process through meetings (all teachers and stakeholders, where through the meeting it is held once a year. In the meeting, it will be discussed and agreed upon and then compiled in the RKAS (School Budget Activity Plan). The meeting will result in all the needs being spent in the total budget that has been agreed upon. BOS funds are calculated based on the number of students, where in 1 year there will be 1 change, namely the distribution mechanism of 3 disbursements of funds in 1 year. The receipt of BOS funds goes through 3 stages of disbursement, but currently only stage I has been disbursed, namely:

- 1) Phase I, January to April period,
- 2) Phase II, May to August period,
- 3) Phase III, September to December period.

In this launch, SIPLah transforms to provide a better shopping and selling experience. Schools can shop safely, as the flow of purchases is guaranteed in accordance with applicable regulations. In SIPLah's transformation, there are more marketplace and provider partner options; more options delivery; the features available are more complete, consisting of transaction cancellation, complaints, and a dashboard for monitoring transaction status to avoid errors and fraud. Improvements to SIPLah, one of which was motivated by the pandemic, encouraged more flexibility in the spending of BOS funds. The procurement of goods and services from BOS funds had its own challenges before the new features in SIPLah. Starting from school principals who are often the target of intimidation from certain parties who force the purchase of goods and services from them, thus violating the regulations, to cases of corruption of BOS funds that often occur. The spending of BOS funds with manual recording is more prone to corruption and collusion. The presence of SIPLah now encourages the increase of electronic transactions so that they are recorded and easily monitored by interested parties. Electronic documentation of every transaction creates transparency and accountability. As a result,

budget efficiency is achieved with lower overall price levels and more/diverse provider options, as well as opportunities for MSME players in the regions.

c. Monitoring and evaluation of the use of BOS funds

At this time, the benefits of using the SipLah application in the procurement of goods and services in schools from the aspect of supervision, namely:

- 1) Prevent the risk of price gouging or price markup;
- 2) Prevent the risk of goods received not according to technical specifications;
- 3) Prevent the risk of shortages in the volume of goods received;
- 4) Reduce lengthy and complicated procurement procedures.

convoluted,

- 5) Reduce the risk of incompetence

Goods and Services in Schools;

- 6) Reduce the risk of overpayment on

Goods and Services;

- 7) Reduce the administrative burden of financial accountability;

- 8) Prevent the risk of fictitious procurement;

- 9) Prevent fraud.

The SIP application makes it easy to monitor the use of BOS funds. The budget will be utilized in accordance with its needs. The application will adjust the choice of goods and services to be spent so that the BOS fund budget can be right on target. Through the SIPLah application, all BOS fund management becomes more transparent, so that the school and other school members become more conducive because of the openness of information on the use of funds.

BOS. In a policy, there must be several benefits that show a positive impact on the target group in its implementation. In the implementation of the policy on the procurement of goods and services through SIPLah at SMP Negeri 1 Pallangga, there are positive benefits from the use of SIPLah for SMP Negeri 1 Pallangga, namely providing a sense of security and convenience for schools in procuring goods and services and fulfilling their infrastructure facilities.

Through SIPLah, the procurement stage of school goods and services has also become more concise so that it is more effective and efficient. Furthermore, documents related to school goods and services expenditure transactions are all directly stored in the system and inputted directly to the central government, thus improving the recapitulation and realization of BOS Funds in *real time*.

Time. For the provider, the benefits of using SIPLah are not fully felt by all stores. There are stores that get many benefits and grow rapidly after using

SIPLah, there are also stores that are more comfortable to run their business conventionally without using SIPLah because the income obtained is more promising than sales through SIPLah.

Obstacles in the Management of School Operational Assistance Funds (Bos) SMP Negeri 1

SIPLah is designed to facilitate the meeting between online marketplace partners who gather various providers or sellers, and education units as users or buyers of goods. Kemendikbudristek, as the application owner, provides a system that facilitates transactions between the two. SIPLah is an electronic system used to procure goods/services by the Education Unit accessed through the siplah.kemdikbud.go.id page. The features in SIPLah have been developed referring to the rules of goods/services procurement in accordance with the Regulation of the Minister of Education and Culture of the Republic of Indonesia No. 14 of 2020 concerning Guidelines for Procurement of Goods/Services by Education Units. By using SIPLah, the Education Unit can carry out the PBJ process effectively, efficiently, transparently, accountably so as to obtain the right goods/services from each fund spent by the Education Unit. According to Law No. 20/2003 on the National Education System, national education functions to develop abilities and form the character and civilization of a dignified nation in order to educate the nation's life, aims to develop the potential of students to become human beings who are faithful and devoted to God Almighty, have noble character, are healthy, knowledgeable, capable, creative, independent and become democratic and responsible citizens. And Education Unit is a group of education services that organize education in formal, non-formal, and informal channels at every level and type of education. Education units are tasked with organizing educational services so that the objectives of national education can be achieved. In organizing this education service, many things must be done and considered by the education unit. Starting from teaching and learning services, learning evaluation, resource management, administration, to the fulfillment of learning infrastructure. To support the continuity of the learning process, the education unit must carry out the procurement process of goods and services by paying attention to applicable rules and regulations. These constraints have the potential to cause problems that can ultimately disrupt educational services in education units. The existence of this SIPLah application is very important with this digital era where all work can be done via the internet coupled with the pandemic conditions that are happening around the world, buyers can carry out the shopping process for the needs needed from the home or school of each buyer

by not leaving the house and avoiding crowds. The obstacles faced usually occur in internet signals because not all school locations support good internet networks. In addition, other obstacles occur in the SIPlah application itself which sometimes occurs an error or server down because there may be many schools that use and carry out the shopping process, then when the dapodik account is being repaired by the education office the shopping process cannot be done so that the school as a buyer cannot carry out the shopping process. In addition, in the payment process, there are often obstacles, for example, even though this payment is through a bank, usually the internet network at the bank is unstable, making the payment status that should have been successful fail. This system is online and is considered to facilitate the procurement of school needs. However, it is not entirely necessary to spend BOS funds and rely on SIP. If there is a delay in the disbursement of BOS funds, it means that we cannot directly use SIPlah. Not to mention waiting for the goods. This condition will become an obstacle. Especially, when schools need their needs quickly. If these are critical things, it will be a delay. Moreover, we also remember that the first BOS funds, which were supposed to be disbursed in March, could only be disbursed in April. When schools want to find alternatives, such as borrowing money, it is also not allowed. This regulation also became an obstacle to the acceleration of the fulfillment of school needs. When schools manage to spend, they are not allowed to do so, and they are also not allowed to look for loans to pay for electricity online,

Conclusio

Based on the data and the results of the analysis carried out, conclusions are drawn based on the objectives of the research carried out, namely

1. Accountability The management of BOS funds in SMP Negeri 1 Pallangga has been analyzed using 3 indicators of .

management that is:

a. Preparation of the BOS Fund

The preparation process is through a meeting (all teachers and stakeholders, where the meeting is held once a year. In the meeting, it will be discussed and agreed upon and then compiled in the RKAS (School Budget Activity Plan). The meeting will result in all the needs being spent within the total budget that has been agreed upon. BOS funds are calculated based on the number of students, where in 1 year there will be 1 change, namely the distribution mechanism of 3 disbursements of funds in 1 year.

b. Facility Purchase of Goods and Services

The purchase of school facilities and infrastructure can be accessed through the SIPlah application, after selecting the items that are prioritized then go to SulSelBar bank to take the budget and transfer it to the treasurer to use the budget.

c. Evaluation and

Evaluation and supervision were conducted periodically and continuously, both internally by the BOS fund managers, in this case the school principal and the BOS treasurer, at the end of each month and known by the school committee, and externally by the vertical agency above, in this case the BOS fund supervision team from the Gowa Regency Education Office.

2. Barriers to the Management of School Operational Assistance Funds (BOS) at SMP Negeri 1 Pallangga, namely the use of the SIPlah application is still in the process of being adjusted because it is a new policy program. Sometimes there are still treasurers of each junior high school that are still lacking capable in using the application and need to be guided properly. This SIPlah application also has its own obstacles in running the application, such as a poor internet network that will interfere with the transaction process. Then, if there is a delay in the disbursement of BOS funds, the SIPlah application cannot be used directly.

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