

# Management of BOS Funds to Support Education Quality Improvement (Multi Case Study of MTs Negeri 1 Maros and MTs DDI Cambalagi Maros, South Sulawesi Province)

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## Abstract

The research was conducted with the objectives of: (1) To describe and analyse the quality of education at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros; (2) To describe and analyse the management of BOS funds at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros; (3) To describe and analyse the supporting and inhibiting factors for the management of BOS funds at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros; and (4) to describing the solution to the obstacles to managing BOS funds at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros. This research approach is a management approach (managerial approach). This type of research is qualitative research—management of the role of a researcher as the main instrument in this study. The research locations were MTs Negeri 1 Maros and MTs DDI Cambalagi Maros. The data sources are from the head of the madrasah deputy head of the madrasah, teachers, students, education staff, parents of students, and supervisors. Data collection techniques through observation, interviews, and documentation. Data analysis techniques through deductive analysis, comparative analysis, and data verification. They are checking the validity of the findings, namely persistent observation, triangulation tests, and conducting checks to prove the truth of the data that has been found by researchers. The results of the study show that: First, the quality of education at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros is oriented towards the quality of learning at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros which is carried out by teachers including (1) all teachers have prepared a Learning Implementation Plan (RPP). as a guide in learning; (2) the teacher starts learning effectively and pleasantly; (3) teachers use effective learning media based on Information Technology Communication (ITC) so that it supports the quality of students (4) teachers apply various learning methods; (5) the teacher manages the class well through classroom management and student management; (6) the teacher carries out routine learning evaluations, namely initial evaluations, evaluations during the learning process, and final evaluations, as well as semester evaluations; The two BOS fund management systems at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros namely. (1) Planning is carried out employing; first, the BOS management team made an inventory of the plans that they wanted to make regarding the use of BOS funds, (2) The madrasah BOS management team prepared plans based on the priority scale of madrasah needs which included the welfare of honorary teachers, developing student talent, supporting facilities, supporting student achievement, to the convenience of learning places as an improvement in services in madrasahs. (3) The madrasah BOS management team determines the work program and program details. (4) The BOS management team determines the need for detailed program implementation. (5) The BOS management team calculates the rationale for the budget for each work program. (6) The BOS management team allocates BOS funds for each activity program based on the BOS technical guidelines; Third, the supporting factors for the management of BOS funds at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros (1) there is support from the government. (2) the establishment of good communication and cooperation from the management of BOS funds with teachers, committees, parents of students and the government. The inhibiting factors for managing BOS funds at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros are (1); Not all madrasah needs can be funded from BOS funds, (2); Madrasah operational assistance funds have not been able to fund all madrasah programs evenly/comprehensively, including carrying out significant repairs (3) Central government regulations have changed regarding systems for using and reporting funds BOS, while madrasahs are still limited in terms of the quality of human resources in madrasahs; The four solutions to obstacles to managing BOS funds at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros are; (1) seek the use of BOS funds following the JUKNIS and applicable regulations. (2) optimising the use of BOS funds based on priority needs. (3) coordinate with the relevant agencies and study the changes in policy rules in the system carefully for using and reporting BOS

*funds, (4) madrasa heads must be good at promoting madrasas, even though there is a zoning system there must be added value from madrasas so that people the parents of the students want to enrol their children in the madrasa, (5) the cooperation of the madrasah committee and other communities must be increased so that development can be carried out even though BOS funds are insufficient.*

**Keywords:** *Management of BOS Funds and Quality of Education.*

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## I. INTRODUCCION

Education plays a significant role in improving the quality of human resources, especially in national development. Hamzah and Nurdin Mohammad, (2012) argue that improving the quality of education in madrasas is a strategy for improving human resources. The development of education, in general, must be emphasised in efforts to improve the quality of education, which has implications for improving the quality of personal and community life. Various efforts and programs have been developed to improve the quality of education. Because the problem of the quality of education is a significant problem, even though programs to improve the quality of education during Indonesia's independence were continuously implemented, the quality of education achieved was still not optimally satisfactory. According to Cece Wijaya & A. Tabrani Rusyan, improving the quality of education is an important thing that must be done. In educational organizations, the quality of schools needs to be improved in order to develop for the better. Efforts to improve the quality of education in Indonesia are still ongoing. According to Bahrul Hidayat quoted by R. Ibrahim (2017) that the world of education is a joint mega project for the nation's children who are actively building so that they are dignified and not left behind by other nations in the world. The problem of education is our common problem, and the Ministry of Religion, which is also concerned with the problems of education in Indonesia, both formal, informal and non-formal, has a great responsibility to design and build an education system that is entire of values of faith and piety. As a form of joint seriousness in paying attention to improving the education sector, the state's founders have laid out the primary constitutional basis for implementing education in Indonesia. In the Constitution of the Republic of Indonesia (1945 Constitution), is stated in article 31, quoted by Afnil Guza (2016) that:

1. Every citizen has the right to education
2. Every citizen is obliged to attend primary education, and the government is obliged to finance it
3. The government seeks and organises a national education system which increases faith and purity as well as a noble character in the framework of educating the life of the nation, which is regulated by law.
4. The state prioritises the education budget of at least twenty per cent of the state revenue and expenditure budget and from the regional revenue and expenditure budget to meet the needs of implementing national education.

Efforts to improve the quality of education are essential to respond to various challenges of globalisation, especially facing advances in science, technology and the massive movement of experts. Therefore, competition between nations is fierce and intense, demanding educational institutions to be able to produce quality educational outputs, and have professional skills and competencies that are ready to face global competition. Madrasah is one of the religious education organisations which is a place to face global competition. The success of education in madrasas depends on the human resources that exist in these madrasas, including the head of the madrasa, teachers and education staff who are involved in carrying out madrasa management. Madrasas, as the institutions that manage religious education, try to realise the quality of education in accordance with expectations. According to E, Mulyasa, (2020), in reality, the quality of education when compared to neighbouring countries, Indonesia's education is very far behind. This can be seen from the Human Development Index (Human Development Index), where Indonesia's HDI in 2020 = 0.718 ranks 107th among 189 countries. Still under Singapore, Brunei Darussalam, Malaysia and even Thailand. Edward Sallis's book (2016) argues that several experts argue that unemployment is a failed product of education because education produces graduates who are not ready to use it and do not match the needs of the industrial world. The term for this phenomenon is a mismatch between education and industry. The three parties that have contributed to the education sector, namely parents, schools and the government/community, did not perform their respective roles optimally.

The government, which according to Article 31 of the 1945 Constitution, must be responsible for education, has not been able to carry out its obligations and even tends to make regulations that are confusing and unsustainable. Parents of students who are expected to be obliged to educate character for their children do not have many opportunities because they are busy working for a living. At the same time, schools also do not give many maximum results because it is constrained by regulations that restrict freedom. The role of the three pillars of education has failed to be implemented, resulting in intellectual unemployment, corruption, moral

decadence, student fights, and drug (drug) abuse. Therefore there needs to be a solution or reform to overcome this failure. To answer the various problems that exist in the madrasah environment, various policies from both the government and the community are aimed at improving quality, creativity, innovation and better system management (optimising input, process, output and environment). Among them is the management of BOS funds because, according to Suprihatin (2013), the management of BOS funds has the following objectives:

1. Improving the quality of education through independence and school initiatives in managing and empowering available resources;
  2. Increasing the awareness of school members and the community in the implementation of education through joint decision-making;
  3. Increase the responsibility of schools to parents, the community and the government regarding the quality of their schools; and
  4. Increasing healthy competition between schools regarding the quality of education to be achieved.
5. Meanwhile, according to Mulyasa (2012), the objectives of MBM are:
6. Improving the quality of education through the flexibility of school and classroom management and improving the quality of education;
  7. Improving efficiency through the flexibility to manage community participation resources by reducing or simplifying bureaucracy;
  8. Increasing equity through community participation allows the Government to concentrate on specific groups.

In principle, the goal is to improve the quality of education through school independence and initiative in managing and empowering available resources, to increase the awareness of school members and the community in the implementation of education through joint decision-making, to increase the responsibility of school principals to their school institutions and to increase healthy competition between schools regarding the quality of education to be achieved. Good management of School Operational Costs (BOS) funds can provide needed improvements in an educational organisation, meaning that schools are required to improve the quality of education in their respective institutions. Management of School Operational Assistance funds in education is essential because education is an essential component in human resource development. The general evaluation of educational graduates (output) based on the goals to be achieved from national education shows a description that is not optimal. According to Abuddin Nata (2017) that this is reflected in the many violations of religious norms, violations of law, and immoral acts where almost all of the perpetrators are educated, people. It can be seen that there are many complaints from parents, educators, and people working in the fields of education, religion and social affairs regarding the behaviour of most students who are challenging to control. Facing global competition in the future, a question that often disturbs educational practitioners, has professionalism developed in secondary education institutions? The above question gave rise to a theoretical assumption that shows that the existing secondary education institutions have not played a leading role; instead, they seem to be more concerned with intellectual mastery but have not given maximum attention to improving quality. The results of the general evaluation of graduates (output) from the madrasa mentioned above are described nationally, but to specifically examine "Management of BOS Funds to Support Improving the Quality of Education at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros", the authors made preliminary observations at the research location.

The results of preliminary observations at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros regarding the Management of BOS Funds to Support Improving Education Quality, namely MTs Negeri 1 Maros and MTs DDI Cambalagi Maros are madrasas that can be independent and enthusiastic to progress and develop to match other public schools and even MTs Negeri 1 Maros and MTs DDI Cambalagi Maros surpass the quality of education in public schools in Maros District. It is proven that MTs Negeri 1 Maros and MTs DDI Cambalagi Maros are in great demand by the public, which can be seen when new students register over the set quota. The conditions described above need to be addressed wisely. This means that it is necessary to immediately conduct an assessment and analysis of why and what factors cause this condition so that it has advantages and can be used as a reference by madrasas elsewhere. MTs Negeri 1 Maros and MTs DDI Cambalagi Maros are educational institutions that carry out integrated and systematic management to be able to provide maximum results through participatory decision-making that directly involves all school members (teachers, students, principals, employees, parents, and the community) carried out by the teacher as implementing learning activities in the classroom and by the head of the madrasa as the leader who controls activities in the madrasa which gives rise to the quality of education at the Madrasah Tsanawiyah. The description above motivated the author to review and analyse as an in-depth dissertation research on "Management of BOS Funds to Support Improving Education Quality (Multi Case Study of MTs Negeri 1 Maros and MTs DDI Cambalagi Maros, South Sulawesi Province)."

## **II. RESEARCH METHODS**

### **Research Approach**

The approach used in this research is through a managerial approach. The management approach is used because this research is closely related to the implementation of management, namely the management of BOS funds in improving the quality of education.

### **Types of Research**

This type of dissertation research is a type of qualitative research. According to Moleong (2010) qualitative research is to understand phenomena about what is experienced by research subjects, for example, behaviour, perceptions, motivations, actions, etc. a particular natural context. Qualitative research aims to obtain data that is more complete, more in-depth, credible, and meaningful so that the research objectives can be achieved. Qualitative research was conducted because researchers wanted to explore and interact with informants naturally. This study examines and analyses in depth the management of BOS funds to support improving the quality of education.

### **Management of the Role as a Researcher**

The role of the researcher as the main instrument in this study. The presence of researchers as participants, especially in making observations. The researcher acts as an observer-participant who is known by the observed informant; that is, the researcher is in the activities carried out by the informant to observe what he is doing directly. The researcher also conducted non-participants. Namely, the researcher was not directly involved and only became an independent observer when the informant was managing BOS funds to support improving the quality of education at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros.

### **Data source**

In terms of sources of data acquisition or where the data comes from, in general, in qualitative research, there are known to be two types of data, namely primary data and secondary data. Primary data is commonly called raw data because it is obtained from the results of field research directly, which still requires further processing before the data has meaning. The primary data source for this study was data from madrasa heads, teachers, students, and education staff at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros, South Sulawesi. According to Muhammad Teguh (2005) that secondary data is a type of data obtained and explored through the processing of second parties from the results of field research, for example, informants who are not directly related to the object of research but know and master about the management of BOS funds to support improving the quality of education at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros, South Sulawesi. Secondary data was also obtained from references, whether in the form of magazines, journals, or various relevant research results.

### **Data Collection Techniques**

Data collection was carried out in various techniques, as follows.

#### **1. Observation**

In this study, the observations made were field observations, where the researchers explored information to find out the research location in detail and then the researchers conducted non-participatory observations, where the researchers only made direct observations of the activities of the research subjects without being involved in the activities carried out by the research subjects. In this study, researchers observed activities directly related to BOS Fund Management to support improving the quality of education at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros. Observation activities are carried out as a form of clarifying data from interview results so that research results are more accurate.

#### **2. Interview**

Data collection through interviews was divided into two, namely: unstructured interviews and structured interviews. Unstructured interviews are commonly called in-depth and open interviews where there are no answer choices from the researcher. While structured interviews or formal interviews and the arrangement of questions have been predetermined with the answer choices that have been provided. Researchers will conduct interviews related to the management of BOS funds to support improving the quality of education at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros, South Sulawesi. In this study, interviews were conducted with research informants, namely the head of the madrasa, teachers, students, and education staff at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros.

#### **3. Documentation**

Documentation is collecting research object data as a complement to data relating to the management of BOS funds to support improving the quality of education at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros, South Sulawesi. Through this documentation method, the researcher looks for data on matters or

variables in the form of notes, transcripts, meeting minutes, agendas and so on. Everything related to the teacher organisational structure and documents related to the management of BOS funds to support improving the quality of education at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros South Sulawesi.

### **Data analysis technique**

In analysing the data collected, the researcher used an analysis based on the data analysis model of Miles and Huberman cited by Moleong (2010). According to him, the activities in qualitative data analysis are carried out interactively and continuously until they are complete so that the data is saturated. Activities in data analysis are the following data:

#### **1. Data reduction**

Data reduction is that part of data analysis that sharpens, classifies, directs, discards unnecessary and organises data in such a way that conclusions can be drawn and verified.

#### **2. Display Data**

Data display (data display) is a collection of structured information that gives the possibility of drawing conclusions and taking action.

#### **3. Data verification**

Verification is drawing conclusions from the beginning of data collection. The researcher begins to look for the meaning of things, patterns, explanations, possible configurations, causal flows, and proportions. Data verification can be done to seek justification and approval so that data validation can be achieved.

In the implementation of data validation, the following steps can be achieved:

1. Persistent Observation, namely conducting continuous observations of research objects to understand more in-depth symptoms of various ongoing activities at the research location.
2. The triangulation test is intended to check repeatedly, match and compare data from various sources, both from the head and deputy head of MTs Negeri 1 Maros and MTs DDI Cambalagi Maros, teachers, students, and community leaders, from various methods, namely from documentation, observation, and interview.
3. Conduct checks to prove the correctness of the data that has been found by researchers through interviews and observations.

### **Checking the Validity of Findings**

Checking the validity of the findings is carried out as follows:

1. Persistent observation, namely conducting continuous observations of research objects in order to understand more in-depth symptoms of ongoing activities at the research location.
2. Triangulation test to check repeatedly, match and compare data from various sources, both documentation, observation, and interviews.
3. Conduct checks to prove the correctness of the data that has been found by researchers, especially data collected from documentation, observation, and interviews.

## **III. RESEARCH RESULTS AND DISCUSSION**

### **Quality of Education at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros**

In this study, researchers limited research related to the quality of education from several items including the quality of learning and the quality of educational output at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros

#### **Quality Of Learning**

Activities to get quality learning at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros are not as easy as imagined but full of struggles with various challenges that must be faced to achieve them. Only tenacity and self-optimism can help to achieve it. Various learning implementation activities as a means to improve the quality of learning at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros, including lesson planning and the learning process are as follows:

#### **Preparation of RPP Learning Plans**

##### **a. MTs Negeri 1 Maros**

Implementation of quality improvement activities in learning MTs Negeri 1 Maros and MTs DDI Cambalagi Maros through teachers designing good and appropriate learning plans. See the results of interviews and observations related to lesson planning carried out at MTs Negeri 1 Maros.

The teacher's lesson plan at MTs Negeri 1 Maros takes into account the abilities, circumstances and characteristics of students as individuals and groups. Researchers conducted interviews with teachers at

MTs Negeri 1 Maros and MTs DDI Cambalagi Maros. The planning carried out by the teacher at MTs Negeri 1 Maros pays attention to and takes into account the abilities of the students and the abilities of the teacher himself. This consideration is the right step because planning is a mapping of steps towards the goal to be achieved. In this framework, lesson planning is absolutely done by the teacher. Learning planning or instructional design helps teachers direct the steps and activities, and performance displayed in the learning process.

In planning lessons at MTs Negeri 1 Maros, several things were noticed and considered by the teacher as stated by one of the teachers at MTs Negeri 1 Maros as follows: "I plan lessons not just copying friends' plans or copying plans from the previous year because students' abilities vary. Therefore, what the teacher must pay attention to is; determining learning objectives, considering time, optimal strategies, tools and resources, as well as learning and evaluation activities, as well as my own ability to implement what has been planned, as well as students' abilities, I even pay attention to the madrasa environment. The goal is to achieve the right goals. (Nasir Bonto, Teacher of MTs Negeri 1 Maros, Interview, Maros, August 12, 2022). Following the results of the interview with the informants above, the researcher interviewed the deputy head of MTs Negeri 1 Maros Head of MTs Negeri 1 Maros as follows: "Before making lesson plans, teachers at this madrasa must first master theoretically and practically the elements contained in the learning strategy itself, identifying objectives, content, and techniques as well as assessment are the main elements that must be present in every lesson plan at a minimum so that the teacher can detect the success of the strategy that will be applied in the learning process. (Abd. Rahman, Deputy Head of MTs Negeri 1 Maros, Interview, Maros, August 12, 2022).

b. MTs DDI Cambalagi Maros

The researcher continued the interview related to the teacher planning learning at MTs DDI Cambalagi Maros as follows: "In planning, it is adjusted to the outline of the material to be taught, so that it is easy for students to understand, designing appropriate media is used to provide appropriate examples of the sub-material to be explained, determine the learning method that will be applied and determine the learning model. (Darmawati, Teacher at MTs DDI Cambalagi Maros, Interview, Maros, August 14, 2022).

Based on the description above, it can be assumed that teachers at MTs DDI Cambalagi Maros carry out lesson plans related to material readiness, including mastery of lesson material to be conveyed to students. This mastery is reflected in a complete understanding of the subject matter in the curriculum and is enriched by the latest scientific insights. According to the head of MTs DDI Cambalagi Maros, the learning plan is developed by the teacher as follows: "The development of lesson plans can be carried out by each teacher but still be checked by the head of the madrasa or a senior teacher appointed by the head of the madrasa, or the supervisor. In developing lesson plans, teachers must pay attention to the syllabus, textbooks, teachers, students, implementation schedules, formats that have been prepared, learning tasks to be learned and those that have been identified, subject matter, learning tools, input and characteristics of students who have identified, lesson materials that have been planned, methods and media to be used. (Zakiyah Parman, Head of MTs DDI Cambalagi Maros, Interview, Maros, August 15, 2022). The results of the interviews above show that in planning teacher learning at MTs DDI Cambalagi Maros, they consider and pay attention to the integrity of the teacher himself, and the abilities of students who have a multicultural level so that the teacher designs various strategic steps so that the learning process runs effectively, all students can achieve competence according to expectations without anyone being discriminated against.

## The Quality of Learning Implementation at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros Open Learning

### 1) MTs Negeri 1 Maros

The researcher interviewed the teacher at MTs Negeri 1 Maros as follows: "In our introductory activities we were guided by the lesson plan that in the initial activity lesson plan included praying, apperception, conveying competencies, lesson objectives by stating specifically and briefly so as to enable students to get a clear picture of things -things to be learned and the way to be taken in studying the learning material. In addition to providing motivation to arouse curiosity, pay attention to class management and management of students. For example, moving the seats of students who always disturb friends. (Sahabuddin, Teacher of MTs Negeri 1 Maros, Interview, Maros, August 19, 2022). The researcher continued the interview with class VIII students at MTs Negeri 1 Maros as follows: "Usually when the lesson is always started reading a prayer together and motivated by the teacher, as well as conveying the methods that will be applied in learning. (Revelation of Liana, Class VIII Student at MTs Negeri 1 Maros, Interview, Maros, August 19, 2022). Based on the results of interviews with several informants, it can be emphasised that the teacher carries out the learning management of students at MTs Negeri 1 Maros through fun preliminary activities. According to a teacher at MTs Negeri 1 Maros in an interview, as follows: "In the introduction, learning is

carried out interactively, inspiring, fun, challenging, motivating students to participate actively, as well as providing sufficient space for students to be creative so that learning can take place. Smoothly. In addition to comparing new knowledge with knowledge that students already know, the teacher explains the concept first and then describes it in detail. (Abd Rahman, Teacher of MTs Negeri 1 Maros, Interview, Maros, August 19, 2022). To strengthen the data from the interviews and documentation analysis, the researcher made in-depth, continuous and diligent observations to find out the existence of the object, the situation and the actual context.

2) MTs DDI Cambalagi Maros

The implementation of learning at MTs DDI Cambalagi Maros through fun preliminary activities in the learning process means that the activity opens the lesson, which is the teacher's attempt to create an atmosphere of mental readiness and raises the attention of students to focus on what will be learned.

To strengthen the explanation of the previous informant, the researcher continued the interview with the teacher as follows: "In the introduction, the lesson was carried out, namely stating the objectives and boundaries of the task, suggesting steps to be taken, reminding the main issues to be discussed, and asking relevant questions, and the material to be studied, as well as making connections to the lesson by linking the material that students have mastered with the material to be delivered. (Dahriana Daud, MTs DDI Cambalagi Maros Teacher, Interview, Maros, August 21, 2022).

Based on interview expressions from several informants, it shows that the early lesson activities were implemented by the teacher at MTs DDI Cambalagi Maros starting with praying, to giving motivation to students. The initial activity in learning is an activity as the first step to foster student motivation so that they are excited to receive the subject matter. To strengthen the data from interviews and documentation analysis, the researcher made observations at MTs DDI Cambalagi Maros in-depth, continuously, and with full diligence to find out the existence of objects, situations, and their actual context.

The results of the research are through interviews with teachers and students, as well as documentation in accordance with the results of observations. This shows that the early learning activities are perfect because they are carried out based on the lesson plans and are very enjoyable for students.

### **The BOS Fund Management System for MTs Negeri 1 Maros and MTs DDI Cambalagi Maros Planning**

Planning is a process of a management activity before taking action because planning is an absolute requirement in a management activity. Madrasah Activity Plan and Budget is a system that includes madrasah activity plans and estimated costs needed to support the implementation of madrasah activities for one year. The Madrasah Activity Plan and Budget is one of the requirements for channelling BOS funds because the Madrasah Activity Plan and Budget is a form of a financing plan that is used as a guide and controller in collecting finance from various sources and what components will be financed in the education process in a madrasah. The use of BOS funds in the madrasah must be based on agreements and decisions between the madrasah BOS team, the teacher council, and the madrasah committee, parents' representatives, which must be listed as one of the sources of revenue in the Madrasah Activity Plan and Budget in addition to other funds obtained from the local government. Therefore, the madrasah operational assistance funds (BOS) must be adjusted to the Madrasah Activity Plan and Budget prepared by the madrasah. As the following research results;

a. The madrasah head and the BOS TEAM made an inventory of the plans to be implemented using the BOS funds

The madrasah head and the madrasah BOS team conducted an inventory of the plans to be implemented related to the program and madrasah needs which were carried out through the preparation of the RKAS which was then set forth in the RKA which contained the receipt and planning of BOS funds. The results of the RKAS were then approved in a teacher council meeting after taking into account the considerations of the madrasah committee and ratified by the district education Ministry of Religion in accordance with their authority. As a result of the following interview: "Planning for the management of BOS funds refers to the results of self-evaluation of madrasahs and the preparation of the RKAS refers to the principles of effectiveness, efficiency, accountability and transparency in the management of BOS funds. The use of BOS funds is planned with a view to the welfare of honorary teachers, developing student talents, supporting facilities, supporting student achievement, to the convenience of learning places. The agreed fund is stated in writing in the form of minutes of the meeting and signed by the meeting participants. (Muhammad Maemun, Head of MTs Negeri 1 Maros, Interview, Maros, September 15, 2022). Furthermore, the deputy head of the madrasa also explained that; "The preparation of the RKAS involves directly the madrasah committee or relevant stakeholders, through meetings of the teacher's council, the head of the madrasa, several teachers and the treasurer of the madrasah, while still considering the suggestions of the madrasah residents. The use of madrasah funds was reported to" (Nurdin Tajuddin, Deputy Head of MTs Negeri 1 Maros, Interview, Maros, September 15, 2022).

- b. The madrasah head and the BOS TEAM develop a plan based on the priority scale of the madrasah needs to improve services in madrasahs

The madrasah head and the BOS TEAM plan to use BOS funds based on the priority scale of madrasah needs. To the following interview results, "The priority scale of madrasa needs includes the welfare of honorary teachers, developing student talents, supporting facilities, supporting student achievement, to the comfort of learning places as an improvement in services at madrasahs. It is certain because, as we know that BOS funds are insufficient to finance all madrasah activities, so several programs are prioritised to be funded every year. (Zakiyah Parman, Head of MTs DDI Cambalagi Maros, Interview, Maros, September 28 2022).

The results of the interview above were also reinforced by the Treasurer: "yes, the BOS fund planning in MTs Negeri 1 Maros is organized based on a priority scale because the BOS fund is not enough to fund all madrasah activities, so it is necessary to apply a priority scale to determine which program is first funded in the sense an important and urgent program of activities to be realised according to the plan. (Saniah, Treasurer at MTs DDI Cambalagi Maros, Interview, Maros, dated September 28, 2022)

Thus it can be concluded that the head of the madrasa has prepared a plan based on the priority scale of the needs of the madrasa which is deemed necessary. Such as the welfare of honorary teachers, library development, buying books, developing student talents, supporting facilities, supporting student achievement, to the convenience of learning places, and providing assistance to poor students.

- c. The madrasah head, together with the BOS Team, determined the work program and program details

The results of the study showed that the madrasah head, together with the madrasah BOS team, determined the work program based on the BOS technical guidelines. Parties involved in preparing the budget plan are the Madrasah Head, Teachers, Madrasah Committees and parents of students.

As the results of the following interviews: "Yes, the head of the madrasa determines the work program based on the existing technical guidelines, involving representatives of teachers, committees and parents of students" (Arham Nur, Teacher of MTs Negeri 1 Maros, Interview, Maros, 27 September 2022).

From the results of these interviews, it can be seen that the madrasah head, together with the BOS Team have determined the work program and program details based on the BOS technical guidelines. Parties involved in preparing the budget plan are the Madrasah Head, Teachers, Madrasah Committee and parents of students.

The results of the study showed that the madrasah head, together with the madrasah BOS team, determined the work program based on the BOS technical guidelines. Parties involved in preparing the budget plan are the Madrasah Head, Teachers, Madrasah Committees and parents of students. From the results of these interviews, it can be seen that the madrasah head, together with the BOS Team have determined the work program and program details based on the BOS technical guidelines. Parties involved in preparing the budget plan are the Madrasah Head, Teachers, Madrasah Committee and parents of students.

- d. The madrasah head together with the BOS Team determined the need for implementation of the program details

As previously stated, work programs that utilize BOS funds are determined based on a priority scale in accordance with the needs and details of the work program with reference to the existing technical guidelines. Thus it can be understood that the planning of BOS funds at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros has determined the need for the implementation of detailed work programs to be determined based on a priority scale following the needs and details of work programs concerning existing technical guidelines.

- e. The madrasah head and the BOS Team calculated the rationale for the budget for each work program.

The results of the joint interview with the treasurer: "Mother said that in the BOS operational guidelines, a maximum percentage of the post has been determined, for example, to pay a teacher's honorarium a maximum of 15% (fifteen per cent), then buying books is 20% (twenty per cent), so the rest is conditioned according to needs madrasa with the applicable provisions. (Sania, Bendhara MTs DDI Cambalagi Maros, Interview, Maros, 28 September 2022)

Thus it can be understood that the madrasa has rationally calculated the budget for each work program and divided the budget proportionally according to the needs of the madrasa concerning the applicable provisions, for example, paying a teacher's honorarium of a maximum of 15% (fifteen per cent), then buying books 20% (two twenty per cent) so the rest is conditioned according to other needs.

- f. The madrasah head, together with the BOS Team, allocated BOS funds for each activity program based on the BOS technical guidelines

The study results show that the allocation of BOS funds for each activity program has been regulated in the BOS technical guidelines, so each program has its limits for its allocation.

As the following interview results; "Alhamdulillah, thank God, the management of BOS funds has been going according to what has been determined in the technical guidelines for BOS funds. However, in



managing BOS funds, sometimes there are many obstacles that can be encountered in the process of disbursing BOS funds. The BOS fund management team also performs or carries out management in accordance with the technical guidelines for BOS funds in terms of reporting and bookkeeping, transparency, mutual trust, democracy and effectiveness. All management is guided by the technical guidelines for BOS funds that have been determined. (Jumiati Bendhara MTs Negeri 1 Maros, Interview, Maros, September 27 2022) This means that madrasahs have allocated BOS funds for each activity program based on the BOS technical guidelines, so that each program has its own limits on its allocation. Thus the results of this study conclude that planning for the use of madrasah operational assistance (BOS) funds begins with the preparation of an Activity Plan and Madrasah Budget that are adjusted to the amount of BOS funds and human resource planning for BOS managers.

The preparation of the Madrasah Activity Plan and Budget is carried out through meetings. Meetings for preparing the Madrasah Activity Plan and Budget involve the madrasa head, the teacher council, and the madrasah committee. This meeting begins with an inventory of the required budget plans, compiling plans based on priority scale, defining programs and their details, determining implementation needs, calculating rational budgets, allocating funds according to madrasah needs which will be funded by BOS funds.

### **Management**

The management of BOS funds was carried out by the madrasah head as the person in charge and members consisting of treasurers, teacher representatives, committee members, parents of students. The results of the interview with the madrasa treasurer revealed the duties and responsibilities of managing the BOS funds. The following interview excerpt reads: "By the rules, the task of the BOS fund manager is to fill in the complete and valid updating of Madrasah data into the Dapodik; is responsible for the results of Madrasah data entry that is included in the EMIS. Input the agreed data into the reporting system provided by the Ministry. Comply with the provisions for effectiveness, efficiency, accountability and transparency in the management and use of Regular BOS funds. He is carrying out administration and accountability for the use of BOS funds in full". (Muhammad Maemun, Head of MTs Negeri 1 Maros, Interview, Maros, September 27, 2022). In subsequent interviews with the Head of MTs DDI Cambalagi Maros, he revealed that: "The next step is to confirm that funds have been received through the BOS website and then submit a report on the realisation of the use of BOS funds through the boss page. And the most important thing is to be ready to be formally and materially responsible for using the BOS funds received. And are willing to be audited by an institution that has authority such as an inspectorate and is obliged to provide suggestions for complaints from the public regarding the non-transparent use of BOS funds". (Zakiyah Parman, Head of MTs DDI Cambalagi Maros, Interview, Maros, September 28 2022). Other research results obtained data that the management of BOS funds was used for madrasah needs, which included the welfare of honorary teachers, developing of student talents, supporting facilities, supporting student achievement, to the comfort of learning places as an improvement in services at madrasahs. as the results of the following interviews: "The use of BOS funds in these madrasahs is generally directed at paying honorary teachers, developing student talents, supporting facilities, supporting student achievement, to the convenience of learning places as an improvement in services at madrasahs.

### **Supervision**

Supervision is essential to realise accountability and transparency in the implementation of the program that has been planned. This aims to monitor the progress of BOS implementation.

According to the Madrasa Supervisor of the Maros Regency that: "supervision is a function of the system which makes adjustments to the plan, trying to ensure that deviations from system goals are only within tolerable limits. Information obtained through monitoring activities is very necessary to see the results that have been achieved. (H. Aris, Supervisor at MTs Negeri 1 Maros, Interview, Maros, September 27 2022) One of the supervisors also said that: "Budget oversight is carried out to reveal the level of success in achieving goals. Through a summary of the budget can be ascertained the responsibility for implementation easily. Deviations can quickly be spotted and explanations asked for important differences." (Ansar, Supervisor at MTs DDI Cambalagi Maros, Interview, Maros, September 28 2022). The results showed that supervision was carried out to ensure that the process of managing BOS funds was in accordance with technical guidelines based on joint agreements and decisions between the BOS team. The use of BOS funds at MTs Negeri 1 Maros was jointly monitored by teachers, committees, madrasah heads, madrasah BOS teams, district BOS TEAM and the inspectorate. Thus it can be concluded that the implementation of monitoring of BOS funds has been going well based on the supervision process which consists of the stages of setting standards, measuring results, making comparisons, and correcting deviations that have been said to have been carried out properly. At the standard setting stage it is in accordance with the technical guidelines set by KEMENAG. The results measurement stage is seen through bookkeeping, SPJ and BOS reports. Transparency that is carried out by madrasahs is by posting

them on bulletin boards so that they can be seen clearly by anyone. Routine coaching is carried out before the error develops into a fatal one, so the level of deviation that occurs is relatively small.

### **Supporting and Inhibiting Factors of BOS Fund Management at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros**

#### **Supporting factors**

There are several supporting factors that influence the management of the Madrasah Operational Assistance (BOS) program at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros, including:

- a. There is support from the government by constantly providing technical guidance in managing BOS funds  
The results of the interviews obtained data that one of the factors that supported the management of BOS funds at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros was the support from the government, in this case, the Ministry of Religion, where the regional Ministry of Religion always provided direction or instructions regarding the management and use of BOS funds. As the following interview results: "of course, support from the government, especially the Ministry of Religion which continues to encourage madrasahs so that the management of BOS funds goes according to the expectations and wishes of the central and regional governments, for this reason, the Ministry of Religion always carries out training activities conducted to guide and encourage madrasahs to include updating madrasah data in Dapodik; sometimes even helping madrasahs who have limitations in carrying out data collection independently" (Muhammad Maemun, Head of MTs Negeri 1 Maros, Interview, Maros, September 27, 2022). According to him the researcher continued the interview with the treasurer: "Even the Ministry of Religion also provides services and handles public complaints by providing a special BOS information channel. And also carry out monitoring activities for implementing the BOS program by taking into account the workload in managing the BOS program" (Saniah, Treasurer at MTs DDI Cambalagi Maros, Interview, Maros, September 28, 2022). The interview data above explains that the management of BOS funds in madrasahs always receives support from the government (BOS Team), especially in terms of management, reporting and assistance, which is carried out continuously so that the madrasah does not misuse, utilised up to reporting of BOS funds. So that it can be concluded that one of the factors that support the madrasah head's policy in managing BOS funds is the existence of support from the government, in this case, carried out by the Ministry of Religion of Education.
- b. The establishment of good communication and cooperation from the management of BOS funds with teachers, committees, parents of students and the government  
Cooperation is a form of social interaction and a form of social process in which certain activities are shown to achieve common goals by helping each other and understanding each other's activities. Collaboration is also an activity carried out jointly by various parties to achieve a common goal. Cooperation means together to achieve a common goal. It is one of the most basic social processes. Cooperation involves the division of tasks, where everyone does every job that is his responsibility in order to achieve common goals. Based on the results of the study, it was also found that the establishment of good communication and cooperation from the management of BOS funds with teachers, committees, parents of students and the government were factors that contributed to the madrasah head's policy in management.

#### **Obstacle Factor**

Obstacles in managing madrasah operational assistance funds (BOS) are influenced by several factors, including:

Not all madrasah needs can be funded from BOS funds

Not all madrasah needs can be funded from BOS funds, with the understanding that madrasah operational assistance (BOS) funds have not been able to fund all madrasah programs evenly/comprehensively, including carrying out major repairs. The amount of BOS funds that fell was insufficient to meet madrasah needs so that not all madrasah needs could be met with BOS funds. The madrasah must be very clever in managing BOS funds which must be adjusted to the needs of the madrasah, so madrasahs only prioritise very important needs. Madrasah needs must be adjusted to the amount of BOS funds made based on the Madrasah Activity Plan and Budget.

As the result of the following interview: "I think what we are doing is following the technical guidelines for the boss's funds. This means that, in this case, the boss's fund management is still in accordance with what is in the technical guidelines. We record the management of this boss fund in the books and report to the boss fund team. in terms of use, it is considered good enough but still inadequate due to the limited funds obtained. Moreover, this BOS fund already has provisions. This means we still need other funds to meet the madrasah's needs." (Jumiati Bendhara MTs Negeri 1 Maros, Interview, Maros, September 27, 2022). Educational equipment that supports the government's curriculum and typewriters. UKS equipment and

medicines. Management of the impact of disaster emergencies, especially during the emergency response period.

The research results also revealed that BOS funds could not be used for; Saved with the intention of interest; Lending to other parties; Purchasing software for financial reporting of BOS funds or other similar software; Rent a data collection application or application for accepting new students in the network; Funding activities that are not a priority for the madrasah; Funding activities with a fee mechanism, buying clothes, uniforms, or shoes for teachers or students for personal gain; Used for maintenance of madrasah infrastructure with moderate and severe damage categories; Build a new building or room. Thus it can be understood that one of the inhibiting factors is that not all madrasah needs can be funded from BOS funds, because BOS funds can only be used in accordance with applicable regulations.

### **The Solution to Obstacles to BOS Fund Management at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros**

The efforts made by the head of the madrasa in managing the obstacles encountered are by means of;

#### **1. Strive to use BOS funds in accordance with technical guidelines and applicable regulations**

Based on the results of research on the efforts of the madrasah head in using BOS funds in accordance with the technical guidelines, it can be seen from the efforts of the madrasah head in socializing the rules related to the use of BOS funds, as the following interview results: "the madrasah head has socialized the technical guidelines for the use of BOS funds, this is done to provide information to teachers, committees and parents of students will use the BOS funds along with their technical guidelines" (Muhammad Maemun, Head of MTs Negeri 1 Maros, Interview, Maros, September 27, 2022). The results of the interview above show that the head of the madrasa has carried out socialization as an effort to provide information to madrasa residents to jointly oversee the process of using BOS funds that are open and on target, with this socialization according to the head of the madrasa it will eliminate feelings of suspicion for teachers, parents, and the madrasah committee regarding the distribution of the use of BOS funds. If there is a change, the BOS administrator will usually coordinate directly with the school principal, so that the school principal can explain this to interested parties, such as teachers, committee members and parents.

Thus it can be concluded that the efforts made by the madrasah head are how to seek the use of BOS funds in accordance with the operational guidelines and regulations, therefore what is carried out by the madrasah head is by socializing technical guidelines to BOS fund managers and school residents, so that madrasa managers and residents know with the BOS technical guideline. Then the madrasah head also encouraged BOS managers to get involved in BOS fund management training activities, both carried out internally at madrasas and outside the school, this was an effort so that the process of using, bookkeeping, utilization and reporting complies with the provisions and technical guidelines that apply. In addition, the madrasah head plays an active role in controlling all forms of activities carried out on the management of BOS funds, this is done so that any funds used can be properly accounted for. Thus the results of this study illustrate that the management of BOS funds in madrasas is carried out in accordance with the technical guidelines for the use and financial accountability of BOS funds.

#### **2. Optimizing the use of BOS funds based on priority needs**

Given the limitations of the BOS budget received by schools, madrasah heads try to optimise BOS funds to support the learning process, by prioritising the use of BOS funds that are considered essential for school needs; The optimisation in question is that the use of BOS funds is sought to provide results, influence, and usability to achieve educational goals in Madrasahs and to improve the quality of student learning at the minimum possible cost with optimal results. As the interview data follows: "The use of BOS funds in madrasas, we allocate things that are indeed a priority; therefore, the head of the madrasa tries to optimise BOS funds following what is planned in the RKAS, so in making the RKAS, an inventory is usually carried out which is a school priority, for example adding books to the library, or consumables such as printer ink". (Muhammad Maemun, Head of MTs Negeri 1 Maros, Interview, Maros, September 27, 2022). The results of the interview were also confirmed by the BOS treasurer: "We use BOS funds to buy reference books, textbooks and library collection books, as well as to help poor students. BOS funds can have a positive impact on schools. (Jumiati Bendhara MTs Negeri 1 Maros, Interview, Maros, September 27 2022). Further interview "In my opinion the management of boss funds at madrasahini alhamdulillah has been running according to what has been determined in the technical guidelines for boss funds, but in managing boss funds, sometimes there are many obstacles in the process of disbursing boss funds, but all of this is carried out well thanks to work the team's hard work in solving these problems. The boss's fund management is also well done. The BOS fund management team also performs or carries out management in accordance with what is stated in the technical guidelines for BOS funds, both in terms of reporting and bookkeeping, transparency, mutual trust, democracy and effectiveness. All management is guided by the technical guideline for the boss's funds that have been set. (Saniah, Treasurer at MTs DDI Cambalagi Maros,

Interview, Maros, September 28 2022). Thus it can be understood that madrasa heads are trying to optimise the use of BOS funds as much as possible based on needs that are considered necessary so that the use of BOS funds is prioritised for urgent madrasah needs, for example, buying reference books, textbooks and library collection books, as well as for assistance to poor students.

**3. Coordinate with related parties in the system for using and reporting BOS funds.**

Responding to central government policy rules that often change, the madrasah continues to coordinate with the relevant agencies to study carefully regarding policy changes that are so fast and sometimes create confusion at the school level. As the result of the following interview: "Sometimes we have to be prepared for all the changes that exist, including in terms of central and regional policies related to the use and reporting of BOS funds, so we still try to continue to coordinate with related parties always to provide information regarding with existing rules and changes. Furthermore, we, along with fellow teachers, committees and representatives of parents, will jointly study these changes and will then socialise them to the school community. (Muhammad Maemun, Head of MTs Negeri 1 Maros, Interview, Maros, September 27, 2022). Thus it can be understood that madrasa heads are trying to continue to coordinate and study together regarding changes in policy rules from the central government to the regions. This is done so that madrasahs are not left behind in information regarding the use, management and reporting related to BOS funds.

## **CLOSING**

### **1. Conclusion**

2. The quality of education at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros is oriented towards the quality of learning at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros which is carried out by teachers including (1) all teachers have prepared Learning Implementation Plans (RPP) as documentation for teachers, but on the other hand, there are still teachers who do not carry and are not guided by the lesson plan in learning; (2) teachers who start learning effectively and pleasantly find in this study that teachers are categorized as very good, while some teachers are found to be categorized as not good, this shows that teachers still need serious attention, especially the madrasa teachers; (3) teachers use effective learning media based on Information Technology Communication (ITC) so that it really supports the quality of students, it's just that there are still teachers who haven't used ITC media because there are teachers who don't use ITC media because there are still some who haven't provided ITC media. (4) the teacher applies the method
3. learning varies, but not all teachers apply it, even teachers who have not implemented various methods, because they only apply the lecture method that is most often applied, meaning that the teacher only pays attention to one aspect, namely the aspect of conveying information, this causes students to lack a critical attitude, and the quality is getting worse; (5) the teacher manages the class well through classroom management and student management; (6) the teacher carries out routine learning evaluations, namely initial evaluation, evaluation during the learning process, and final evaluation, as well as semester evaluations to measure students' abilities and the teacher's success in carrying out learning.
4. The BOS fund management system at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros, namely the policy of the madrasa head in managing bos funds rests on the authority of the madrasa in planning, management and supervision. (1) Planning is carried out by means of; first, the head of the madrasa together with the committee, teachers and parents first made an inventory of the plans to be made regarding the use of BOS funds, based on the results of the self-evaluation, which were then put into the RKAS. The preparation of the RKAS was carried out at the beginning of the year involving components, committees, teachers, parents and stakeholders. The two madrasah heads together with the madrasah BOS manager/team prepared a plan based on the priority scale of madrasah needs which included the welfare of honorary teachers, developing student talents, supporting facilities, supporting student achievement, to the comfort of learning places as an improvement in services at the madrasah. The three madrasah heads together with the madrasah BOS manager/team determine the work program and program details. The four Madrasah heads together with the BOS team determined the need for implementation of the program details. The five madrasah heads together with the BOS team calculated the rationale for the budget for each work program. The six madrasah heads together with the BOS team allocated BOS funds for each activity program based on the BOS technical guidelines. (2) The management of BOS funds is managed by the head of the madrasa as the person in charge, and several members consisting of the BOS treasurer, the madrasah committee, teachers, and students' parents. The management of BOS funds is carried out by adhering to the principles; First, Flexibility, namely the use of BOS funds is managed according to the needs of the madrasah; Second, Effectiveness, namely the use of BOS funds is sought to be able to provide results, influence, and usability to achieve educational goals in madrasahs; Third, efficiency, namely the use of BOS funds sought to improve the quality of student learning at the minimum possible cost with optimal results; Fourth Accountability,

namely the use of BOS funds can be accounted for as a whole based on logical considerations in accordance with laws and regulations; and Fifth Transparency, namely the use of BOS funds is managed openly and accommodates aspirations and in accordance with the needs of madrasah (3) Supervision is carried out to ensure that the process of managing BOS funds runs according to technical guidelines, and is carried out in accordance with the results of the planning that has been compiled in the RKAS. This supervision is carried out internally and externally, internally the management process is supervised jointly by the head of the madrasa teacher, committee, and parents of students, externally it is supervised by the community outside the madrasa, NGOs, journalists, supervisors of madrasas, related agencies.

5. Factors supporting the management of BOS funds at MTs Negeri 1 Maros and MTsS DDI Cambalagi Maros First, there is support from the government by constantly providing technical instructions in managing BOS funds and supported by training activities on the BOS fund management and reporting system. Second, the establishment of good communication and cooperation from the management of BOS funds with teachers, committees, parents of students and the government. The inhibiting factors for the management of BOS funds at MTs Negeri 1 Maros and MTsS DDI Cambalagi Maros First; Not all madrasah needs can be funded from BOS funds. Second: Madrasah operational assistance funds have not been able to fund all madrasah programs evenly/comprehensively, including carrying out major repairs. Third, Central government regulations have changed regarding the system for using and reporting BOS funds, while madrasas are still limited in terms of the quality of human resources in madrasas
6. 5. The solution to the obstacles to managing BOS funds at MTs Negeri 1 Maros and MTs DDI Cambalagi Maros is; First, seek the use of BOS funds in accordance with the JUKNIS and applicable regulations. Second, optimizing the use of BOS funds based on priority needs. Third, coordinate with the relevant agencies and study carefully the changes in policy rules in the system for using and reporting BOS funds. Fourth, the madrasa head must be skilled in promoting madrasas, even though there is a zoning system, there must be added value from the madrasa so that parents of students want to enroll their children in the madrasa. Fifth, the cooperation of the madrasah committee and other communities must be increased so that development can be carried out even though BOS funds are insufficient.

#### **IV. Suggestion**

Based on the results of the research, discussion and conclusions that have been made, the researchers put forward the following suggestions:

1. In terms of reporting the use of BOS funds, madrasah heads, BOS treasurers, and teachers should coordinate properly, so that reports on the use of BOS funds can run smoothly.
2. Bookkeeping of BOS funds should be kept completely and arranged in an orderly manner by the BOS treasurer. In order to make it easier if there are parties who need the bookkeeping.
3. It is better if the selection of BOS managers pays attention to the teacher's teaching load. Consideration should be given to increasing the allocation of BOS funds in madrasas, given the large number of components spent on BOS funds
4. The Dinas needs to consider the obstacles that have been faced by madrasas so far that the BOS fund management policy has not been optimal.
5. Madrasah parties involve community participation in the management of the BOS program so that the use of BOS funds is transparent and accountable. Society is a component that plays an important role in the implementation of education. Community participation is collected through a forum called the school committee. Education does not only depend on the budget, but also on the active participation of the community, parents and teachers. The intended participation is total involvement, not half measures. The quality of education cannot only be left to the teacher alone without the involvement of parents and the community. All three must synergize together to realize quality education and quality education. However, hard work alone cannot become quality if it is only at the work level, meaning that nothing can be good without sacrifice or cost. Madrasas should carry out intense communication and coordination with the community regarding the importance of community participation programs in developing the quality of madrasas because in this study the role of the community, especially parents of students. Improvement efforts need to be made, one of which is to reorient the implementation of education by involving the participation of the community which is carried out by the head of the Madrasah with the teachers internally and externally. Coordination is carried out continuously as a consolidation effort to strengthen institutions in achieving goals. Not only that, empowerment can also be done by establishing good communication. Communication in the context of professional manners can improve good relations between madrasah leaders and teachers and staff, and the madrasah and the madrasah committee.

Communities have the right to get a good education and they also have the obligation to develop and maintain the continuity of the implementation of the educational process, as mandated by the Law on the National Education System Number 20 of 2003 CHAPTER IV which states that education is a shared responsibility

between the government, society, and family. Madrasahs should make parents of students as madrasah partners who can participate in learning, planning/development as well as in class management which can improve the quality of madrasah education. Not just users of educational services at Madrasahs. Because in the results of the study there were still many parents who only enrolled their children in madrasahs and left them completely to the madrasah. The madrasah should ask the madrasah committee and parents of certain students to provide counseling to the general public about the importance of community participation programs in the development of madrasahs or other important matters for mutual progress.

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