

# Analysis of the Use and Reporting of BOSS Funds at LP MI Mamba'ul Hikmah Girimoyo, Karangploso Malang

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## ABSTRACT

This study aims to determine the suitability of the receipt and use of a fund / asset from the applicable rules and regulations. This analysis includes data collection, data reduction, data validity, data presentation, data analysis, and conclusions. This research uses qualitative descriptive method with descriptive analytical approach case study. Data collection techniques are carried out by observation, interviews, and documentation. The data analysis technique used is the technique of analyzing the source and use of funds. The results of the study can be stated that, the use of BOS Funds by LP MI Mamba'ul Hikmah Girimoyo is in accordance with the rules and regulations of the Technical Directive (Juknis) of Permendikbudristek No.63 of 2022, but has not and/or has not fully implemented the 12 (twelve) components of the regulation. Because, the regulation does not require to carry out all the components listed. Likewise, the Reporting on the Use of BOS Funds is in accordance with the Reporting based on the Technical Guidelines (Juknis) of Permendikbudristek No. 63 of 2022. However, reporting based on Public Sector Accounting Reporting Standards has not been fully implemented. Evidenced by the existence of Financial Statements which include; Budget Realization Report (LRA), Cash Flow Statement, Operational Report and Excess Budget Balance Report (SAL). This is not a problem, because the reporting is in accordance with the Reporting based on the Technical Guidelines (Juknis) of Permendikbudristek No.63 of 2022.

## 1. INTRODUCTION

Indonesia is a developing country. The development of Indonesia can be seen from various sides, one of which is education. In developing education that is being carried out, of course, there are problems, one of which is the problem of education equity and education financing. This is because in running the education system and operationalizing it, it is inseparable from funding or financing. The cost of education is one component of instrumental input (instrumental input) which is very important in the implementation of education. The low budget of education costs for schools is often also a problem, because most of them only rely on the government, which results in the amount of education unit costs per student (unit cost) to be very low.

Likewise, in carrying out the continuity of education at the MI Mamba'ul Hikmah Educational Institution, Girimoyo, Karangploso, Malang, which is the object of this research, it is necessary to have funds or costs to support and support the use and realization of these funds, one of which is the use of the BOS Fund. In using the funding or financing budget that has been obtained, of course, it cannot be separated from the existence of funding reporting or financing reporting. Based on this, researchers found it interesting to examine the 12 (twelve) components in the Technical Guidelines of Permendikbudristek No.63 of 2022, which researchers used as a guideline to examine the use of BOS Funds in MI Mamba'ul Hikmah Girimoyo LP. In these rules and regulations, the use of BOS Funds has 12 (twelve) components that are more structured and systematic, because each of the 12 (twelve) components has been clearly organized for what the use of BOS Funds should be used for. This makes this research different from previous studies.

Meanwhile, in terms of Reporting on the Use of BOS Funds, in the Technical Guidelines (Juknis) of Pemendikbudristek No.63 of 2022, it is stated that there are 3 (three) financial reports that must be reported by the Education Unit, namely; a report on the realization of the use of funds in one fiscal year, a report on the remaining funds, and a report on the completion of the procurement of goods/services of the Education Unit. So that the Accounting Standards used are Government Accounting Standards, in this case using financial statements based on Public Sector Accounting, which consists of 7 (seven) financial statements; budget realization report (LRA), balance sheet, cash flow statement, operational report, statement of changes in SAL (budget balance more), statement of changes in equity, and notes to financial statements (CALK).

## **2. LITERATURE REVIEW**

### **Previous Research**

Muhammad Fiqih (2021) with the research title Analysis of the Use of School Operational Assistance (BOS) Funds (Case Study at SDN Utan Kayu 08 Pagi Matraman East Jakarta. Qualitative Descriptive Method. The results of the writing can be seen that the procedure for applying for BOS funds at SDN Utan Kayu Utara 08 Pagi has followed Permendikbud N0.6 of 2021, as well as for the use and reporting of BOS funds at SDN Utan Kayu 08 Pagi Matraman East Jakarta.

Muhammad Shofyan Tsauri, Moh. Amin & Junaidi (2022) with the research title Analysis of Budget Management of School Operational Assistance Funds (Bos) Towards Accountability and Transparency of Financial Accountability Reporting at MI Ma'arif Sukun 2 Malang City. Qualitative Descriptive Method. The results of the writing can be seen that MI Maarif Sukun 2 Malang City in its reporting to the Malang City Trust Office on transparency both in planning the RKAM (Madrasah Budget Work Plan) rules as well as in a very crucial report regarding the use of operational donation funds to schools in the Malang City religious affairs office, parents and school committees.

Hanindyah Fajrun Nuristighfar & Hendra Sukmana (2022). Effectiveness of Public Elementary School Operational Assistance Fund Management Policy (Effectiveness of Public Elementary School Operational Assistance Fund Management Policy) Qualitative

Descriptive Method. The results of the writing show that the management of school operational assistance funds has been effective. However, the facilities and infrastructure have not shown effectiveness.

### **Theory Used**

#### **Definition of BOS Fund**

Based on the Permendikbudristek on the Technical Guidelines for the Management of Education Unit Operational Assistance Funds (BOSP) in Chapter 1 General Provisions Article 1 paragraph 8 that, Regular School Operational Assistance Funds, hereinafter referred to as Regular BOS Funds, are BOS Funds used to finance the routine operational activities of the Education Unit in organizing primary and secondary education.

#### **Components of the Use of BOS Funds**

Based on Permendikbudristek No.63 of 2022 CHAPTER V Use of Funds in Part Three for Components of the Use of BOS Funds in Article 39; Admission of new students, Library development, Implementation of learning and extracurricular activities, Implementation of learning assessment and evaluation activities, Implementation of administration of Education Unit activities, Professional development of teachers and education personnel, Financing subscriptions and services, Maintenance of Education Unit facilities and infrastructure, Provision of multimedia learning tools, Implementation of activities in supporting the competence of SMK and SMALB expertise, Implementation of activities in supporting the absorption of SMK and SMALB graduates, and Payment of honoraria.

#### **Prohibition of the Use of BOS Funds**

Based on the regulations of Permendikbudristek No.63 of 2022 in the RKAS (School Activity and Budget Plan) of Kemendikbudristek, it is stated that BOS funds may not be used for: Stored with the intention of interest, Loaned to other parties, Paying bonuses and transportation as a service activity whose function is to provide quantitative information, especially those related to finance. Meanwhile, according to Purnairawan & Sastroatmodjo (2021: 1), Accounting is a process of recording, classifying, summarizing financial transactions carried out systematically and chronologically presented in the form of financial reports that are useful for parties who need these financial reports for decision-making steps.

#### **Accounting System**

According to Zaki Baridwan (2015: 3) that, the Accounting System is a form, records, procedures, and tools used to process data about the business of an economic unit with the aim of producing feedback for reports required by management to oversee its business and for other interested parties such as shareholders, creditors, and government agencies to assess the results of company operations. Meanwhile, according to Mulyadi (2016: 15) the Accounting System is an organization of forms, records and reports that are coordinated in such a way as to provide the financial information needed by management in managing the company. In the accounting system there is an accounting information system (AIS). According to Kasmir (2020: 4), the Accounting Information System is a system that processes data and transactions to produce useful information for planning, controlling, and operating a business. Meanwhile, the definition of an Accounting Information System according to Hall (2018: 17) consists of three main

subsystems, namely: a transaction processing system that supports daily business operations with a number of documents for users throughout the organization, a general ledger reporting system that produces traditional financial reports and a management reporting system with internal special purpose financial reports and information needed for decision making.

#### **Accounting Cycle**

According to Bahri (2016: 18), the Accounting Cycle is the stages starting from the occurrence of transactions to the preparation of financial reports so that they are ready for the next recording. According to Kartomo and Sudarman (2019: 8), the Accounting Cycle is a series of transactions, events, activities, and processes that occur in a continuous loop from start to finish. So, it can be concluded that the accounting cycle is the stages or steps of the accounting process in an accounting information system that is needed to collect and process data related to transactions that occur. The following is an image of the Accounting Cycle according to Kieso et al. (2017: 107): transaction evidence, journals, ledgers, balance sheets, adjusting journals, balance sheets, financial statements, closing journals, post-closing balance sheets.

#### **Reporting on the Use of BOS Funds**

In CHAPTER V Use of Funds in Section Seven for the Report on the Realization of the Use of BOSP Funds in Article 52, "The report on the overall realization of the use of BOSP Funds as referred to in Article 51 paragraph (2) letter b includes": Report on the realization of the use of funds in one fiscal year; Report on the remaining funds; and Report on the completion of the implementation of goods/services procurement of the Education Unit.

### **3. RESEARCH METHODS**

#### **Research Approach and Paradigm**

In this study, researchers used a qualitative descriptive method with a case study analytical descriptive approach. Based on Kriyantono (2020: 62), a qualitative descriptive method is a strategy that describes data systematically, factually, and accurately by trying to explore depth or deeper meaning. Case study is one of the qualitative approaches included in descriptive analytical research, which is research conducted focusing on a particular case to be observed and analyzed carefully until completion. According to Harahap (2020: 53), case study research is research conducted to study intensively the environmental interactions, positions, and field conditions of a research unit (for example: social units or educational units) as they are.

#### **Research Setting**

- a. Data Collection Techniques.** Conducted by observation, interview, and documentation.
- b. Types of Data.** Data required; RKAS (School Activity and Budget Plan) data, financial report data of MI Mamba'ul Hikmah Girimoyo LP, and organizational structure/management of MI Mamba'ul Hikmah Girimoyo LP.
- c. Data Source.** The data sources used by researchers are; Primary data. Based on Sugiyono (2018: 308), is data in verbal form or spoken words. As for the primary data

sources that are spoken orally, gestures or behavior carried out by trustworthy subjects, namely informants regarding the object under study or data obtained from informants directly. Thus, in this study, the primary data sources needed and then will be used are the results of interviews from research informants. Secondary data. Based on Sugiyono (2018; 209), is data obtained from graphic documents. Meanwhile, in this study the secondary data needed is data from observations (documents, etc.).

- d. Determination of Informants.** The informants in this study were; the Special Treasurer who managed the BOS Fund (main), the General Treasurer, the Principal, the Secretary, and the LP teachers of MI Mamba'ul Hikmah Girimoyo, Karangploso, Malang.
- e. Data Analysis.** It includes;
  - a) Data Collection.** This data collection process is carried out during the ongoing research activities in the field, which are obtained from the results of observations, interviews, and documentation. The pure data needed by researchers; RKAS data (School Activity & Budget Plan), organizational structure data, and financial report data.
  - b) Data Reduction** is an activity of summarizing data to provide a clear picture and facilitate researchers in continuing data collection. will be needed). The pure data prepared are; (a) RKAS (School Budget and Activity Plan) data, (b) management structure data, and (c) financial report data.
  - c) Data Validity.** In this study, researchers used credibility (internal validity). The credibility test is a test of trust in the data from the results of qualitative research, then the data obtained which is used as research evidence is collected in accordance with reality. So as to obtain data validity, researchers strive to triangulate sources, where the main sources needed by researchers are the Principal, Secretary, and Treasurer.
  - d) Data Presentation (Data Display).** Technically, this data presentation presents data that has gone through the process and passed the data reduction stage. Which data will be further analyzed at the data analysis stage.
  - e) Data Analysis.** The stages are as follows:
    1. The analysis technique that will be carried out is the analysis of the source and analysis of the use of funds, where the source of funds is obtained and used for any operations and then analyzed.
    2. The results of the source and use analysis are used by researchers to conclude the results of data analysis and can be used as a supporting source in criticizing the findings found by researchers.
    3. This discussion stage relates to and focuses on parts or components that are not appropriate or have not been implemented in the year studied by the researcher, accompanied by reasons.
    4. Summarizing the results of the analysis, which will be contained in the Conclusion section (Chapter V) of this study.

- f) **Drawing conclusions or verification.** Which data has been in accordance with the rules and regulations and which data still deviates from the rules and regulations of Permendikbudristek No.63 of 2022 with more simple (concise).

#### 4. RESULTS AND DISCUSSION

##### Results

##### Analysis of Sources and Uses of Funds

- 1) Source Analysis. BOS funds are obtained from the Regional Government of Malang Regency/City. In the submission of funds, in accordance with the RKAS which has been planned for Rp122,850,000, Phase I amounted to Rp54,925,000; and Phase II amounted to Rp67,925,000. Meanwhile, based on financial report data, the BOS funds disbursed in 2023 amounted to Rp133,950,000, so there was a shortage of funds that did not match the proposed RKAS, amounting to Rp. Rp11,100,000, then;
  - a) Phase I (April 2023) received funds of Rp54,925,000, but for its implementation there were expenses of Rp66,975,000, so there was a shortage of funds of Rp12,050,000. The factors that influence the excess funds are because some are used for Tapanas (Future Planning Savings) of IDR 3,200,000, Porseni (Sports and Arts Week) activities of IDR 800,000, Pergunu activities of IDR 150,000, Kumer Workshop (Independent Curriculum) of IDR 500,000, KKM (Minimum Completion Criteria) of IDR 400. 000, Purchase of tables and chairs for IDR 3,000,000, Purchase of Bilqolam IDR 3,000,000, and Purchase of a blackboard IDR 1,000,000, which is clearly not stated in the RKAS, but if it is related to the Permendikbudristek Technical Guidelines, then it fulfills the use component point (3) procurement of KBM and extracurricular activities and point (6) professional development of teachers, education personnel.
  - b) Phase II (August 2023) received funds of Rp67,950,000, but the implementation had expenses of Rp66,975,000, so there was an excess of funds of Rp950,000. The factors that influenced the excess funds were the Pergunu (NU Teachers Association) activities of Rp150,000, midwife consumption of Rp200,000, KSM (Madrasah Science Competition) activities of Rp600,000 (including the main activities, consumption, and transportation). Where, these things are clearly not planned in the RKAS, but if the technical guidelines of the Permendikbudristek fulfill the point component (3) procurement of KBM and extracurricular activities and point (6) professional development of teachers, education personnel.
- 2) Analysis of Use In accordance with the guidelines of the Technical Guidelines of Permendikbudristek No.63 of 2022, the funds obtained are used for the following uses for 2023 (including use for Phase I and phase II);
  - a. PPDB acceptance, its use is used in the form of student photos, photocopying, and binding. This use is in accordance with the regulation based on Permendikbudristek No.63 of 2022 point (1) section (a) Duplication of forms

and publication or announcement of PPDB, & service costs for online PPDB acceptance; and (b) Cost of school environment introduction activities.

- b. Library development, its use is used in the form of, printing school notebooks. The use is in accordance with the rules & regulations of Permendikbudristek No.63 of 2022 point (2) part (b) Provision or printing of teaching modules and devices.
- c. Implementation of learning and extracurricular activities, its use is in the form of; kitir (taking) LKS (Student Worksheet) Semester II, the use is in accordance with Permendikbudristek No.63 of 2022 point (3) Implementation of learning and extracurricular activities part (a) Provision of educational tools and / or learning support materials. Then, Porseni, Kumer Workshop (Independent Curriculum), KSM (Madrasah Science Competition), PHBN (National Big Day Commemoration), Bilqolam (Islamic recitation method), Bamboo Class (learning method in a bamboo hut), the use is in accordance with Permendikbudristek No.63 Year 2022 point (3) part (a) The implementation of extracurricular activities in accordance with school needs, including the financing of competitions at school, strengthening character education and growing character, including prevention and control of acts of violence, and strengthening diversity within the education unit; and (b) Financing in order to participate in activities/competitions in the country.
- d. Implementation of learning assessment and evaluation activities, its use in the form of KKM (Minimum Provision Criteria) activities, the use is in accordance with Permendikbudristek No.63 of 2022 point (4) part (a) Implementation of daily tests, mid-semester tests, end-of-semester tests, class promotion tests.
- e. Implementation of administration of Education Unit activities, in the form of procurement of Bamboo Classes (school operations). The use is in accordance with Permendikbudristek No.63 of 2022 point (5) section (a) Management and routine school operations, both in the context of face-to-face learning and/or distance learning.
- f. Professional development of teachers and education personnel, in the form of Pergunu (NU Teacher Association) activities and purchase of KKG (Teacher Working Group) uniforms. These uses are in accordance with Permendikbudristek No.63 of 2022 point (6) part (a) Development or improvement of the competence of teachers and education personnel. However, the purchase of KKG uniforms should not have been made. This is because they are not part of the school inventory.
- g. Subscription and service costs, in the form of computer installation, wiring (including fees), cleaning salaries/wages, trellis installation salaries/wages, midwife consumption, electricity payments, WiFi payments, cable purchases, driver transportation, consumption and computer taxes. These

uses are in accordance with Permendikbudristek No.63 of 2022 point (7) parts (a), (b), and (c).

- h. Maintenance of Education Unit facilities and infrastructure, in the form of purchasing vitamins, broom sticks, cikrak, garbage cans, in accordance with Permendikbudristek No.63 of 2022 point (8) part (e), purchasing plywood, blackboard, sand, tables and chairs, installing trellises, in accordance with Permendikbudristek No.63 of 2022 point (8) part (b).
- i. Provision of learning multimedia tools, its use is in the form of purchasing computers, which are used in accordance with Permendikbudikristek No.63 of 2022 point (9) (a) Desktop / workstation computers in the form of Personal Computers (PCs) / All in One Computers for use in the learning process.
- j. For points (10) and (11) in the components of the use of BOS Funds in accordance with the technical guidelines of Permendikbudristek No.63 of 2022, in this case they are not discussed, because these components are related to SMA and SMALB.
- k. Payment of honorarium, its use was in the form of salaries/wages for the months of March, April, May, July, August, October, November 2023, salaries/wages; Bilqolam (teachers), and the BOS Fund management/development team. Thus, this use is in accordance with Permendikbudristek No.63 of 2022 point (12).

#### **Discussion of the Results of Analysis of Sources & Uses of Funds**

From this conformity, there are non-conformity components, because they are not and/or have not been implemented;

- a. PPDB acceptance. In this case, there is no implementation or financing for; Determination of specialization for schools, scholastic aptitude tests or academic potential tests and Recollection of old students. Because, in PPDB if there are registrants who will take education at MI Mamba'ul Hikmah LP, it is good. There is no need for academic tests or the like, and it does not focus on recollecting old students, because it focuses on PPDB.
- b. Library development. There is no funding in developing students' interest in reading. Because, students' interest in reading is decreasing.
- c. Implementation of KBM and extracurricular activities. There is no implementation of literacy and numeracy learning, project-based learning, learning content development. This is because they are still focusing on main learning and extracurricular activities.
- d. Implementation of learning assessment and evaluation activities. There is no implementation of support or participation in the implementation of national assessments and/or other assessments. This is because activities like this do not necessarily occur every year. For 2023 there will be no such activities.
- e. Providing multimedia learning tools. There was no procurement of LCDs, printers or the like. Because it is used to purchase computers.

- f. Organizing skills competency improvement activities. There is no implementation of these components. Because in the Technical Instructions of Minister of Education and Culture No.63 of 2022, specifically for SMA and SMALB.
- g. Organizing activities to support graduate absorption. There is no implementation of these components. Because, in accordance with the Technical Instructions (Juknis) Permendikbudristek No.63 of 2022, specifically for SMA and SMALB.
- h. Payment of honoraria. In the Technical Guidelines article 40 paragraphs (1) and (2), honorarium payments are given at 50% of the total and BOS as honorarium/salary/wages for teachers or education staff. Then, in the financial report there is an honorarium of IDR 54,240,000 in accordance with what is in the analysis of the use of the honorarium payment section (12). If the total disbursed funds are IDR 133,950,000 x 50% = IDR 66,975,000/step IDR 33,487,500. Meanwhile, in the RKAS there is an honorarium payment of IDR 30,000,000 @ 60 ob x IDR 500,000. Meanwhile, all teachers/educating staff listed in the management structure are 12 teachers. However, in the financial report there are expenses of IDR 57,240,000 @ IDR 28,620,000 per stage.

**Table 1.** Grouping of the Use of BOS Funds

No.	Permendikbusristek	Practice at LP MI	Debet	Credit	Balance	Note
					<b>Rp133.950.000</b>	
1	PPDB Acceptance	Student photo, photocopy and binding		Rp400.000	Rp133.550.000	Appropriate
2	Library development	Printing school notebooks		Rp1.800.000	Rp131.750.000	Appropriate
3	Implementation of KBM and Extracurricular	Kitir LKS Sem. II, Porseni, Kumer Workshop, KSM, PHBN, Bamboo Class		Rp10.264.000	Rp121.486.000	Appropriate. But PHBN should not be implemented.
4	Implementation of assessment & evaluation	KKM Activities		Rp800.000	Rp120.686.000	Appropriate
5	Administrative management	Bamboo Class activities (school operations), ATK, Tapenas		Rp7.140.000	Rp113.546.000	Appropriate
6	Professional development of teachers & teaching staff	Activities Pergunu, KKG uniform		Rp1.800.000	Rp111.746.000	Appropriate. But the KKG uniform should not be implemented
7	Subscription financing and installation	services for computers, cables (including fees), etc.		Rp14.143.000	Rp97.603.000	Appropriate
8	Maintenance of facilities and infrastructure	purchasing Bilqolam, whistles, vitamins,		Rp25.827.000	Rp71.776.000	Appropriate

		broom sticks, cikrak, etc.				
9	Provision of Computer learning multimedia	Computer (DP & Repayment)		Rp13.000.000	Rp58.776.000	Appropriate
10	Implementation of skills competency improvement	Not held		Rp0	Rp0	Appropriate
11	Implementation of increasing graduate absorption	Not held		Rp0	Rp0	Sesuai
12	Payment of honorarium	Teacher salary, Bilqolam (teacher) salary/wages, etc		Rp57.240.000	Rp1.536.000	Appropriate
<b>ENDING BALANCE</b>						<b>Rp1.536.000</b>

Source: Data processed by researchers, 2024

### Description of BOS Fund Disclosure Concept

#### Analysis of Accounting Treatment for BOS Fund Reporting

- a) If there are remaining funds from the use,** implementation or operation of the BOS Fund. So in this case, it is based on the main rules and regulations, contained in CHAPTER V concerning the Use of Funds in Part Six for the Use of Remaining BOSP Funds as stated in Article 49. So based on these rules and regulations, the remaining BOS Funds from the Education Unit, in In this case, LP MI Mamba'ul Hikmah Girimoyo's remaining BOS funds for 2022 are not returned to the government (state treasury), but are included or recorded in the RKAS of LP MI Mamba'ul Hikmah Girimoyo for the 2023 RKAS, and can be used for 2023 or afterwards, after obtaining validation and verification from the relevant government. So, in the financial report of LP MI Mamba'ul Hikmah Girimoyo 2023, it was recorded that there was Tapenas LP MI Mamba'ul Hikmah Girimoyo for January-March 2023, where BOS funds were disbursed in April and August 2023, so that they could be used for school needs or operations this year. 2023.
- b) If there is a shortage of funds from the capacity to realize or use these funds.** So in this case, at LP MI Mamba'ul Hikmah Girimoyo, in the realization or use of BOS Funds, if there is a shortage of funds for the operational use of BOS Funds, it will be taken from Tapenas (Future Planning Savings) in the previous year, which is in the LP MI Financial Report Mamba'ul Hikmah Girimoyo was recorded by Tapenas for 2023. Meanwhile, for 2023 there will be no shortage of funds distributed in April 2023 before the BOS funds are distributed in August 2023.
- c) Existence of Controlling (Guidance and Supervision).** In terms of guidance and supervision over the distribution and realization of LP MI Mamba'ul Hikmah Girimoyo BOS Funds, the researcher interprets this based on the regulations of Minister of Education and Culture No. 63 of 2022 in CHAPTER VI Fund Management in Part Three concerning Guidance and Supervision of Educational Unit BOSP Funds which have been stated in theory used by researchers. In the explanation of the existence of regulations for implementing guidance and supervision, it is more administrative in nature. In other words, it refers more to guidance, mentoring,

assistance in reporting on the receipt of BOS funds. So, it can be interpreted that if the government's controlling (guidance and supervision) system is only administrative in nature, it is very easy and vulnerable to fraud or data manipulation regarding distributed receipts and use.

## **5. CONCLUSION**

### **Conclusion**

The use and reporting of the BOS funds that were conducted and rationalized by the LP of MI Mamba'ul Hikmah Girimoyo, Karangploso, Malang, have generally been done well. There were no deviations in the use of the BOS Funds obtained. Meanwhile, in terms of reporting the use of BOS Funds obtained, LP MI Mamba'ul Hikmah Girimoyo, Karangploso, Malang has carried it out in accordance with the Reporting Standards of Permendikbud No. 63 of 2022, which is contained in the Financial Report, including a report on the realization of the use of funds in one fiscal year; a report on the remaining funds; and a report on the results of the completion of the procurement of goods/services of the Education Unit. When viewed from the Public Sector Accounting Standards relating to the 7 (seven) elements of Public Sector Accounting financial statements, the financial statements at MI Mamba'ul Hikmah Girimoyo LP are not something that deviates, on the basis that the financial statements are prepared in accordance with the Technical Guidelines (Juknis) Reporting. Although it is better to prepare a complete financial report, so that it is easier to control finances.

### **Suggestion**

Based on the results of the research, discussion and conclusions that have been carried out by the researcher, the researcher proposes several suggestions as follows:

- 1) The use of BOS funds received or channeled to schools or madrasahs should be used or operationalized in accordance with what is used as a guideline and reference for the use of BOS funds.
- 2) There should be additional important notes related to the expenditures made. In addition, there should be back-ups of important data, so as to minimize data loss at the time of accountability.
- 3) It is hoped that this research can be used as a reference for further research, although the author realizes that the writing of this research is still far from perfect.

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