

Management of BOS Fund Utilization in Improving Facilities and Infrastructure at SDN Pondoksirap, Bandung Regency

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ABSTRACT

The School Operational Assistance Fund (BOS) program is one of the government programs that emerged from the policy in the field of education. The purpose of the School Operational Assistance (BOS) fund is to support school operations to be more optimal. This fund is used to help with non-personnel operational costs for elementary and secondary education units that implement compulsory education programs, including helping to reduce education costs for students, especially those from underprivileged families. SDN Pondoksirap is one of the public elementary schools that received BOS to help develop the quality of education in schools. This study aims to describe the role of BOS funds in improving facilities and infrastructure at SDN Pondoksirap, Bandung Regency. The method used in the research used is qualitative descriptive. To achieve this goal, a literature review research method was used, namely a study of the concepts and theories used based on available literature. The results of the literature study research stated that the implementation of the development of the eight education standards was effective and optimal due to the support of BOS funds. The implementation and improvement of the quality of education in schools can be realized through the use of BOS funds. The conclusion of this study is that BOS funds have a very important, strategic, and contributive role in the smooth and successful implementation and improvement of the quality of education.

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1. INTRODUCTION

Education today is often considered unable to answer the challenges and needs of society. In fact, education has an important role in equipping students to face the changing times. Elementary School (SD) is the main foundation because it carries the concept of comprehensive education to form noble personalities and morals. Education management covers various aspects, one of which is financing management, which greatly determines the continuity and quality of the learning process. Financing includes planning, implementation, and financial evaluation which includes teacher salaries, facilities and infrastructure, and other operational needs. Financial problems in schools are often the main obstacle in achieving ideal education quality.

In accordance with PP No. 19 of 2005 concerning National Education Standards, education financing consists of investment, operational, and personal costs. Therefore, school fund management must be carried out efficiently and accountably to support the goals of National Education. With regional autonomy, the responsibility for education financing is now in the hands of the principal and staff. For elementary schools, such as SDN Pondoksirap which is accredited A, most of the funding comes from School Operational Assistance (BOS). This school is able to manage BOS funds optimally, even though the number of students is relatively small. To finance school needs including teacher salaries and procurement of facilities and infrastructure. It is important for us to ensure that the financing management we run is truly focused on the education financing process which is very decisive and inseparable from the study of education management as stated in the standards for facilities and infrastructure. These financial and financing components need to be managed as well as possible, so that existing funds can be utilized optimally to support the achievement of national education goals: National Education aims to develop the potential of students to become human beings who believe in and are devoted to God Almighty, have noble morals, are healthy, knowledgeable, capable, independent and become democratic and responsible citizens.

Many schools are unable to carry out teaching and learning activities optimally, only financial problems, both to pay teachers and to provide learning facilities and infrastructure. In this regard, although the demands of reform are cheap and quality education, quality education always requires a lot of funds.

2. METHODS

Sukmadinata (2017: 72) said that descriptive research is a type of research that aims to describe or explain existing phenomena, both natural phenomena and man-made phenomena can include activities, characteristics, changes, relationships, similarities, and differences between one phenomenon and another. As previously stated, this research is descriptive in nature, namely only limited to efforts to reveal a problem, condition or event as related to research problems in educational financing management to improve facilities and infrastructure at SDN Pondoksirap, Bandung Regency.

Data collection in qualitative research plays a very important role. The quality of findings in qualitative research is largely determined by the method of data collection, and in this study using observation, interview and documentation methods.

1. Observation

The purpose of this observation is to describe the activities that take place, the people involved in the activities, and the events as seen from the perspective of those seen in the events observed.

2. Interview

The interview chosen by the researcher is a semi-structured interview . According to Sugiyono (2017: 467) this type of interview is included in the in-depth interview category, where semi-structured interviews are conducted by asking questions freely compared to structured interviews but still within the interview guidelines that have been made. Structured interviews are used as a data collection technique, if the researcher or data collector already knows for sure what information will be obtained. Therefore, in conducting interviews, data collectors have prepared research instruments in the form of written questions whose alternative answers have also been prepared.

3. Documentation Study

In this case, the documentation study that the author obtained was not only a source of information, but also evidence that the research had been carried out. The research location is the place where the researcher will conduct research or a place where the researcher will see the actual condition of the object to be researched to obtain the data or information that will be needed.

The research location to be studied is SDN Pondoksirap, Bandung Regency . The researcher conducted the research at the school because its facilities and infrastructure have increased and are adequate from year to year, so it must be known how the role of financing management is in managing its facilities and infrastructure from year to year. In this research, the object to be discussed is financing management in improving facilities and infrastructure that supports the teaching and learning process.

In this stage, researchers begin to realize the research plans that have been prepared in such a way, such as carrying out:

- 1) Direct observation in the field related to the matter being researched
- 2) Interviews with predetermined respondents.
- 3) Documentation of various files related to the matter being researched .

After the research is completed, the last stage in the research procedure that needs to be done is to present the scientific truth from the results of observations and research which are then analyzed carefully and carefully. Among other things, to identify the problem being studied with certainty, provide information and facts, archive problem solving and actions that need to be taken, make final conclusions from the research, as a written record and archive of an event, and describe an event, procedure, action, and a series of other research processes.

3. FINDINGS AND DISCUSSION

The research was conducted at SDN Pondoksirap on Monday, May 12, 2025. SDN Pondoksirap is located on Jalan Jadipa, Kampung Pondoksirap, Ciapus Village, Banjaran District, Bandung Regency. SDN Pondoksirap was established in 1977, so it has played a role in educating the nation for approximately 48 years. SDN Pondoksirap has a vision : " The realization of a school in forming students with ANTIK (Religious, Nationalist, Tolerant, Innovative and creative) characters and caring for the environment."

To realize the vision, the school's mission and objectives are formulated as follows: Mission:

1. Developing religious education as a foundation for community life
2. Instilling an educational pattern that loves the homeland, nation and state
3. Increasing the sense of tolerance between each other as a manifestation that humans are social creatures.
4. Cultivating the spirit of learning various scientific disciplines through educational innovation
5. Facilitating students to become useful creative individuals
6. Instilling the habit of preserving the environment and living healthily.

In general, the SDN Pondoksirap area can be easily accessed because it is located on Jalan Jadipa, which is a road passed by several areas in Ciapus Village. The infrastructure owned by SDN Pondoksirap includes 6 usable classrooms, a teacher's room, a principal's room, a library room, a prayer room and 3 sanitation rooms. The lack of complete infrastructure such as buildings that often leak, laptops, infocus and scanner printers that have been repeatedly stolen, sources of funds or financing received from the school are only from BOS while the number of students is only 234 students.

Teacher and employee data includes 5 ASN teachers, 3 non-ASN teachers, one School Operator and school guard. Seeing the importance of financial management in every activity, the management of the principal and the BOS treasurer to be able to manage the daily financing of school needs effectively. Seeing the conditions described above, SDN Pondoksirap adapts and innovates in the Management of educational financing in improving facilities and infrastructure at SDN Pondoksirap starting with the reduction of non-ASN teachers who have gradually been appointed as ASN, so that the above problems can be resolved.

Based on the results of interviews, observations and documentation studies in the planning process, the budget preparation at SDN Pondoksirap is stated in the RKAS which will be formulated at the beginning of the year with the school committee, the school and parents. The annual meeting also discussed income and expenses for a year 10% of BOS funds that will be used for school facilities and infrastructure needs. SDN Pondoksirap has a funding source only from BOS. BOS funds are obtained twice a year in each new semester, to be able to disburse these funds by reporting the number of students to the Education Office and later continued by the central ministry. For the 2024/2025 academic year, the BOS funds received amounted to 234 students, BOS Persiswa Rp. 960,000, so the total BOS is Rp. 224,640,000

The planning process for suggestions and infrastructure begins with holding a meeting of the school, school committee and parents regarding the needs in 1 academic year, both routine and non-routine planning. Procurement of heavy infrastructure facilities is covered by assistance from the APBD and DAK such as classroom buildings, classroom repairs, while for minor damage infrastructure facilities are borne by the school itself. While the fulfillment of minor infrastructure facilities uses BOS funds.

Purchasing process, namely: first for the purchasing process who is assigned to shop must be communicated and there is a notification to the principal and also the school treasurer, the facilities are distributed to each one needed by the class, office or other needs that require. Procurement of facilities and infrastructure to be purchased or fulfilled through the approval of the principal and the committee related to what goods should be fulfilled and which are more important and a priority to be fulfilled.

The procurement process of infrastructure suggestions must be thorough and in accordance with applicable procedures and must be thorough and in accordance with the work program that has been discussed, so we prepare the steps: the principal, the board of teachers and together with the school committee form a committee for facilities and infrastructure. The implementation committee that has been formed analyzes and compiles the equipment needs in accordance with the school activity plan and pays attention to equipment that is still available and can still be used, estimates costs by paying attention to school fees, determines the priority scale according to the available funds after all the plans are mature, the next step is procurement through the purchase route with existing funds at the school.

Control of education costs is fully held by the school principal, the role of the education office is only to provide facilities and infrastructure in the form of classroom buildings, laboratories, and several other heavy and large construction projects.

Based on the findings of the research results, the researcher conducted a discussion by discussing and interpreting the findings that had been formulated in the form of relevant literature review research themes. Furthermore, it can be explained that the basis for this research theme is the focus of research on educational financing management in improving facilities and infrastructure at SDN Pondoksirap. The discussion is adjusted to the focus of the research, namely:

Budget Preparation Process in Improving Facilities and Infrastructure at SDN Pondoksirap The financing management implemented in the School can be said to be good, as evidenced by the coordination carried out by the principal and the school management team, educators and education staff, and involving parents in deliberations to make decisions related to programs that will be run by the school in the next one year. And also from these programs determine the budget to finance the planned programs. In addition, determine the source of the budget to meet the needs of the school. The management of school education financing at SDN Pondoksirap includes planning the financing budget, accounting for the financing budget, and checking the school financing budget. Financing management means how to make financing in schools run well by using the right strategy, and of course having good cooperation.

The budget preparation process at SDN Pondoksirap is outlined through the School Revenue and Expenditure Budget Plan (RAPBS) which is held at the beginning of each school year. The RAPBS is prepared by involving important components such as the principal, school management team, educators and education staff, and some of the parents or community. This RAPBS consists of two budgets, namely the revenue budget and the expenditure budget. From the activity plan, the needs of each program can be identified, both the need for facilities and infrastructure, the need for teaching materials and others. Then after the RAPBS is completed, it is then outlined in the School Budget Activity Plan (RKAS) which is prepared by the School Treasurer, because the budget is accounted for by the treasurer. In addition, in addition to making plans for the next year, an evaluation is carried out at the meeting to determine what supporting and inhibiting factors the school has experienced during the previous year, in order to find the right solution to the obstacles experienced in the previous year.

The results of this meeting are very useful for providing opinions, solutions, and input so that they can be used for improvements in the coming year. Planning in financial management is an activity of planning sources of funds to support educational activities and achieving educational goals in schools. Planning collects a number of resources that are directed to achieve a goal related to the budget as a description of a plan into a form and for each component.

In relation to budget preparation, Lipham put forward three points of view, namely:

- 1) Comparative approach, budgeting is done by comparing the amount of income and expenditure for each budget per year,
- 2) The Planning Programming Budgeting Evaluation System (PPBES), budgeting that is oriented towards specific and general program plans and targets. In this approach, the analysis of implementation funds and PPBES assessments are based on zero-based budgeting,
- 3) Functional Approach, budgeting in the form of a combination of PPBES and comparative approach. Financing planning is a general managerial activity. Financing managers analyze past organizational records to identify factors that affect stakeholder wealth.

For example, managers may plan changes in capital structure or investment portfolio structure. The financing planning itself is a preparation of actions for the organization, discussing various financing projections that are important for the organization such as proforma financing report projections, budget projections. Financing planning depends on the type of financing planning made. In relation to this budget preparation process, Lipham reveals four main activity phases as follows:

- 1) Planning a budget, namely the activity of identifying goals, determining priorities, describing goals into measurable operational performances, analyzing alternatives for achieving goals with cost effectiveness analysis, and making recommendations for alternative approaches to achieving targets.
- 2) Preparing the budget, namely adjusting activities to the applicable budget mechanism, its form, distribution, and the target of the teaching program need to be formulated clearly. Conducting an inventory of the completeness of the equipment and materials that are available.
- 3) Managing budget implementation, namely preparing bookkeeping, conducting learning and making transactions, making calculations, supervising implementation in accordance with applicable work procedures and making financial accountability reports.

Assessing budget implementation, namely assessing teaching and learning programs, assessing how to achieve program targets and making recommendations for future budget improvements. Regarding the process of bookkeeping for education financing in schools, each transaction is recorded according to its group/type of account, namely general cash book, cash subsidiary book, bank subsidiary book, and tax subsidiary book. In bookkeeping, financing is grouped according to its type and account, namely: general cash book, cash subsidiary book, bank subsidiary book and tax subsidiary book. Basically, the filling is done by analyzing the type of transaction, whether it is included in the incoming budget or the outgoing budget and in this bookkeeping each treasurer has his own bookkeeping, and at the end of the year the bookkeeping is combined into one in the general ledger.

The post book in principle contains information on some remaining funds for each Education budget item. This post book also records various daily money spending events. From the post book, Education managers can easily see whether the Educational Institution they lead has spent money excessively or is in accordance with the budget plan.

Invoice Invoice here can be in the form of a book or loose sheet that can be archived. The invoice contains details about: a) the purpose of the purchase; b) the date of purchase; c) the type of purchase; d) details of the goods purchased; e) the amount of payment; and f) the signature of the budget authorizer.

Cash book Cash book records details about the receipt and income of the budget in educational institutions and the remaining balance daily and on the same day, for example the purchase of markers, LCDs and other needs. Thus, Education managers will immediately know about the inflow and outflow of the budget on the same day. including what must be recorded in the cash book are Cheques received and issued on that day.

SI sheet from the Simasbos application is a proof issued and authorized by the service. The sheet is issued when it concerns a bill for the implementation of a transaction, for example, the goods ordered have been sent and the transaction records are correct. The person entitled to sign the SI sheet is the principal or financing officer for transactions at the bank.

General ledger The general ledger contains financing data containing information and journals that should be transferred to the general ledger or master cash book at the end of each month. The general ledger records when financing transactions occur, the budget inflows and outflows at that time and its balance sheet. School fee payment cash book Contains records of student tuition payments according to payment date, amount and remaining arrears or excess previous payments. Recording for each payment must be done immediately to avoid problems due to lost receipts, forgetting to save or because of piling up work.

Accounts receivable cash book Contains a list/record of people who owe the school according to the amount of money owed, the date of payment, and the remaining debt that has not been paid. The

information in this book must always be up-to-date to see the amount of money belonging to the school that has not been returned. This is in accordance with what Mulyasa expressed, bookkeeping is an activity carried out by the cashier, namely by recording, grouping, distributing and reporting to education stakeholders in the form of written reports that are arranged neatly, in detail and systematically.

The treasury is carried out so that there is transparency in educational financing in an institution. The treasurer functions as the main official who is authorized to receive, store, and spend the budget or other valuable documents that can be valued in money and is required to make calculations and accountability.

Management in bookkeeping is considered effective if it refers to the School Budget and Revenue Plan (RAPBS) for one school year, the principal and all stakeholders in the school generally take the following steps:

- a. Designing an ideal school program to achieve the desired goals in the relevant school year.
- b. Conduct an inventory of all activities and calculate the estimated need for supporting funds.
- c. Conduct a review of the initial program based on the possibility of supporting funds being raised.
- d. Determine the priority of activities to be implemented in the relevant academic year.
- e. Conduct detailed calculations of the use of funds available for each institution.
- f. Pouring these details into a format that has been agreed upon for use by every human being.
- g. Approval of the RAPBS document by the authorized agency. As an interview with the school treasurer that: The School Revenue and Expenditure Budget Plan (RAPBS) is based on the school development plan including school facilities and infrastructure and is part of the annual operational plan. RAPBS includes budgeting for school facilities and infrastructure, school financing, and for other standards. The preparation of the RAPBS involves the principal, school management team, educators and education personnel. RAPBS needs to be prepared in each school year by ensuring that the budget allocation can optimally meet the needs of the school with adequate budget support.

Based on the results of the statements from the principal and the school treasurer, that the bookkeeping at SDN Pondoksirap can be said to be running well and in accordance with the procedures that have been determined. And every treasurer, both school treasurers, have bookkeeping in accordance with the budget obtained, each budget issued is not the same between treasurers, therefore before getting the budget, the school management team holds a meeting so that each treasurer has a budget plan that will be spent to improve facilities and infrastructure at the school.

The education audit process before reporting the financing must first obtain approval from the principal, both for online and offline reporting, and is applied to all school treasurers. The audit of education financing in schools is carried out at least once every three months for each treasurer in the school according to the budget they receive, because the budget obtained by each assistance is not the same both in terms of amount and in terms of time. This audit process is not only global financing or the entire school budget, but this audit of financing is carried out for each incoming budget, for example the budget from BOS from that budget the principal conducts an audit of each treasurer's report because each treasurer will also report their accountability to the government.

Based on the findings of the researcher, it can be concluded that the stages of effective funding source planning that occurred at SDN Pondoksirap began with the selection of the right strategy, with a mature planning process for everything related to financing that could become positive energy for the effectiveness of education. The budget preparation process at SDN Pondoksirap is:

- a) interfaring the plans to be implemented,

- b) prepare plans based on the priority scale of implementation,
- c) determine the work program and program details,
- d) determine the need for implementation of program details,
- e) calculate the funds needed, and
- f) determine the source of funds to finance the plan.

The planning mechanism carried out at SDN Pondoksirap, the planning is carried out by holding a meeting or meeting with the principal, educators and school education staff, so that the planning can be made as optimally and as well as possible. Because you have to know the funding that will be budgeted by the school. Calculating the budget needed. After determining the program and budget details, SDN Pondoksirap budgets the funding needed in the details of the planned program. In the infrastructure program, the school budgets funding for infrastructure, one of which is for student practice so that it can support learning. After the funding planning is carried out, the next step is the implementation of the funding, for the implementation of the funding must be in accordance with the RAPBS that has been made, so that the budget issued is in accordance with the budget obtained.

Budget implementation can also change if there is something urgent to be funded first. According to the results of the researcher's observation that in SDN Pondoksirap regarding the implementation of financing has been running according to budget planning. The effectiveness of education financing management in each stage is processed at the *das sollen* and *dassein* levels with the following indicators:

- a) Input, including characteristics of sources of education costs,
- b) Process, including administrative behavior, treasurer in allocating financing, c
- c) Output, in the form of results in the form of learning achievements, attitudes, justice and equality,
- d) Out come, including the number of graduates to higher levels of education with excellent and reputable academic achievements.

The barometer of the effectiveness of educational financing management can be seen from the quality of the funded program, the accuracy of financing, satisfaction with financing, flexibility of the financing process, adaptation to regulations and policies that allow for maximum fundraising. Planning of educational facilities and infrastructure at SDN Pondoksirap Pembangunan is carried out by checking facilities and infrastructure every year related to goods that are still usable and no longer usable so that through this analysis, planning can be carried out for goods that are no longer usable or need repair. This is reinforced by the theory that states that the fulfillment of educational facilities and infrastructure needs, what needs to be done is by analyzing needs and making needs plans.

Conduct planning for learning tool needs through certain stages, namely as follows:

- 1) Conduct an analysis of which lesson materials require tools/media in their delivery.
- 2) If the needs proposed by teachers turn out to exceed purchasing or manufacturing capacity, then a selection must be made according to a priority scale for the equipment that needs to be procured urgently.
- 3) Conduct an inventory of existing tools or media.
- 4) Conducting a selection of teaching tools/media for Education Financing, (Widya Padjadjaran 2017:138) to ensure that they are utilized properly, with or without repair or modification.
- 5) Seek funding (if none already exists).
- 6) Appoint someone (provision section) to carry out the procurement of equipment. This appointment should remember several things: expertise, agility, communication, honesty, and not just one person.
- 7) Procurement of educational facilities and infrastructure After planning, the next stage is the procurement of educational facilities and infrastructure. SDN Pondoksirap carries out

procurement of heavy goods such as the construction of study rooms, laboratory rooms and others which are the responsibility of the government.

Meanwhile, the school only procures light facilities and infrastructure. The procurement process for goods goes through two stages, first the purchasing process will be assigned to an individual who must first be communicated and notified to the principal. Second, the facilities are distributed to each person in need. The steps taken by SDN Pondoksirap related to the procurement of educational facilities and infrastructure are as follows:

- 1) The principal, teachers and school committee together form a facilities and infrastructure committee with the knowledge of the committee chair and related agencies.
- 2) The implementing committee that has been formed analyzes and compiles equipment requirements in accordance with the school activity plan and pays attention to equipment that still exists and can still be used.
- 3) estimate costs by taking into account school cash.
- 4) set priorities according to available funds.
- 5) After all the plans are mature, the next step is procurement through purchasing using the funds available at the school.
- 6) Apart from purchasing, procurement is also done through bargaining (tender), gifts or donations and borrowing from certain parties.

This is reinforced by Ministerial Regulation No. 24 of 2007 concerning the procurement procedure for educational facilities and infrastructure, which states that the Directorate of Education Personnel of the Ministry of National Education in its book Management of School-Based Educational Facilities and Infrastructure, explains that the procurement procedure for goods and services must refer to Ministerial Regulation No. 24 of 2007.

Procurement of educational facilities and infrastructure in schools generally goes through the following procedures:

- 1) Analyzing the needs and functions of facilities and infrastructure,
- 2) Classify the facilities and infrastructure needed,
- 3) Making proposals for the procurement of facilities and infrastructure addressed to the Directorate General for Improving the Quality of Educators and Education Personnel, Ministry of National Education, Management of School Education Facilities and Infrastructure to the government for state schools, private school foundations,
- 4) If approved, it will be reviewed and assessed for its suitability for obtaining approval from the intended party, and
- 5) After being visited and approved, the facilities and infrastructure will be sent to the school that submitted the application for procurement of the facilities and infrastructure.
- 6) Control of the procurement of educational facilities and infrastructure, whether carried out by the school itself or from outside the school, should be recorded according to the circumstances and conditions.

Based on the data presentation, the process of implementing the education budget carried out at SDN Pondoksirap is by making RKAS as a benchmark in implementing a series of planned activities. The source of funds obtained from the BOS Fund is obtained from the government through the district office, the disbursement of funds is obtained 2 times a year with the condition of submitting the number of students at the beginning of each new school year.

All records for expenses and income are recorded by the treasurer in the school cash book and at the end of each year the treasurer will make a report to the principal to adjust to the RKAS that has been made. This is justified by the theory that says as a school treasurer there are several things that need to be considered related to the implementation of school finances, namely: 1) at the end of each

budget year the treasurer must make a school financial report to the principal to be matched with the RAPBS; 2) The financial report must be accompanied by evidence of existing expenses including evidence of tax payments (PPN and PPH) if any; 3) Receipts or proof of purchase or proof of receipt in the form of signatures of honorarium or assistance recipients or other valid evidence; 4) Finances must also be shown for inspection by the financial accountability team of the school committee.

4. CONCLUSION

The process of planning education financing at SDN Pondoksirap, Bandung Regency is carried out by compiling the existing budget at SDN Pondoksirap, stated in the RKAS which will be formulated at the beginning of the year with the school committee, the school and parents. The annual meeting also discussed income and expenditure for a year of 10% of the BOS funds which will be used for school facilities and infrastructure needs. SDN Pondoksirap only has one source of funding, namely from BOS. BOS funds are obtained twice a year in each new semester, to be able to disburse these funds by reporting the number of students to the Education Office and later continued by the central ministry.

Control over the income and expenditure of funds at SDN Pondoksirap is carried out entirely by the principal. While the treasurer is a requirement in the receipt and disbursement of funds. This is reinforced by the existing theory that in managing educational financing, the principal functions as an authorizer and ordonator. As an authorizer, the principal is authorized to take action related to the receipt or expenditure of the budget. While the function as an ordonator, the principal as an official who is authorized to conduct testing and order payment for all actions based on the authorization. has been determined. The treasurer is an official who is authorized to receive, store, and disburse costs or other valuable documents that can be valued in money and is required to make calculations and accountability.

In educational facilities and infrastructure, there is maintenance of educational goods and facilities. The results of the researcher's research related to the maintenance carried out by SDN Pondoksirap are carried out every semester and reported once a year. The party responsible for the maintenance of heavy facilities and infrastructure is the government, while the school carries out maintenance of light facilities and infrastructure. This is supported by the theory that says that maintenance of facilities and infrastructure is an activity in the form of maintaining the sustainability of the function of educational facilities and infrastructure so that they can be used repeatedly.

This is supported by the following theory that items that can be removed from the inventory list must meet one or more of the following conditions: 1) In a state of severe damage that is certain to be beyond repair or reuse. 2) Repairs will cost a very large amount of money so that it is a waste of state money. 3) Technically and economically, the usefulness is not balanced with the maintenance costs. 4) Depreciation is beyond the control of the goods manager (usually chemicals) 5) No longer in accordance with current needs, such as typewriters are usually replaced with IBM or personal computers. 6) Items that if stored longer will be damaged and can no longer be used. 7) There is a decrease in work effectiveness, for example: with a new typewriter a concept can be completed in 5 days, but with a typewriter that is almost broken it must be completed in 10 days. 8) Stolen, burned, misappropriated, destroyed by natural disasters and so on.

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