



DEVELOPMENT OF BASIC SCHOOL BOS FLOWER COMPETENCY IN THE GOVERNMENT OF TANGERANG DISTRICT

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Article history:	Abstract:
<p>Received: April 4th 2021 Accepted: April 20th 2021 Published: May 13th 2021</p>	<p>This study aims to determine how the competency development of the School Operational Assistance Treasurer in Tangerang Regency. This research uses a qualitative approach. Data collected through closed interviews about BOS treasurer competency development training to 36 informants with a total of 15 items. In addition, to reveal data related to the benefits of BOS treasurer competency training, interviews were conducted with the participants' supervisors, namely 3 school principals. Based on the results of research and data analysis, it is known that the competence of BOS Treasurers for Elementary Schools in Tangerang Regency can be increased after the implementation of Training to increase the Competence of BOS Treasurers. In terms of benefits, BOS Treasurer Training provides benefits to improve the quality of financial reports. However, in terms of the timeliness of reporting and the completeness of the supporting documents for the report, there was no change between before the training and after the training. The main factor that causes difficulty in timeliness of reporting is because the duties of BOS treasurers are carried out by teachers, not by special officers appointed to carry out their duties fully as treasurers. The BOS treasurer who is burdened by the teacher is certainly a problem in itself, because the teacher concerned has to divide his time between teaching duties and duties as treasurer. This condition will certainly affect the speed and accuracy in compiling reports on the use of BOS funds. However, in terms of accuracy, relevance and completeness, the quality of financial reports shows a significant increase as expected.</p>

Keywords: Development, competence, BOS

INTRODUCTION

To guarantee the implementation of education, education costs are needed in accordance with the principles of equality and justice so that education can run well. The cost of education can come from the government and / or the community. In order to meet the cost of education, the government has launched the School Operational Assistance program. BOS is a program of the Central Government to provide funding for non-personnel operating costs for primary and secondary education units. To improve the capacity of BOS treasurers, training or technical guidance is needed so that the management of BOS funds is not problematic. At the elementary school level, increasing the ability of BOS treasurers is the responsibility of the District / City BOS Team as contained in the Annex to the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 18 of 2018 concerning Technical Instructions for School Operational Assistance.

Based on these provisions, the District / City BOS Team has the obligation to conduct training and mentoring for BOS management teams at the school level. One of the District Governments that implements this is the Tangerang Regency Government which implements Education and Training for the Competence Development of the School Operational Assistance Treasurer held by the Personnel and Human Resources Development Agency of Tangerang Regency through a pattern of facilitation with the Agency. Regional Human Resource Development Banten Province which was held on April 23 to May 3 2018. With the holding of the Training for Competency Development of the School Operational Assistance Treasurer, it is hoped that the competence of BOS treasurers can increase. Increased competence is expected to affect the quality and credibility of the BOS funds financial reports. The quality of the financial reports is one indicator of the success of the Training of Competency Development Treasurers for School Operational Assistance. In addition, with this training, it can contribute to the realization of clean governance and good governance . Good governance. According to Jana Erin a a n d Ingars Erins, (2015) good governance be key in building public confidence in adopting the principles of transparency, accountability and dipertanggungjawabkan periodically. (Wardani and Kurnhwan, 2019).

Fraud or fraud in the management of BOS funds occurs due to 2 main things, namely a person's personal character and non-transparent control system, as well as solutions that can be done, namely improving the existing control system, separating duties so that there are no multiple positions and conducting socialization (Wardani et al. .2019). Apart from that, the implementation or use of school finances and the use of BOS funds has not been going well. There are still many schools that do not want reports on the use of BOS funds to be known by the public. The school tries to reduce the involvement of the school committee and parents of students by simply participating in meetings, signing the ratification of the School Revenue and Expenditure Budget (APBS), and being accountable in accordance with school governance. The level of transparency and accountability is still low, the management of BOS funds by schools is marked by not being published or having never been audited by a public accountant regarding BOS funds. This illustrates the low participation of school committees and parents of students in managing school finances. So, training is needed to provide understanding to BOS fund managers.

In conditions that the development of competencies through training it is very urgent and of course the success of the training s a was only determined by widyaiswara itself as a facilitator . Education and training for civil servants is one of the lecturers' main tasks, as contained in article 4 of the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 22 of 2014 which states that, " The main task of lecturers is to carry out PNS Training, Evaluation and Development of Education and Training at Government Education and Training Institutions. ". Based on these regulations, BOS Treasurer Competency Development Training is also included in the scope of the widyaiswara's main duties. Likewise, the BOS Treasurer Competency Training activities for Elementary Schools in Tangerang Regency are part of the main duties of Widyaiswara. Thus, the success of the BOS Treasurer Competency Training also depends on the widyaiswara, in addition to other indicators, such as the relevance of the training to the needs of participants, the appropriateness of the training method, the competence of instructors, the adequacy of the time for implementing the training, and the availability of training facilities. These factors are used as a measuring tool for assessing the success of the training.

In the context of this research, researchers will explore empirical data regarding the development of the competence of BOS treasurers for Elementary Schools. To that end, researchers conducted a study with the title " development of Competence Treasurer BOS Primary School in Tangerang Government Environment " This study aims to analyze strategic competency development BOS treasurer Primary School in Tangerang through Education. Knowing the benefits of the BOS treasurer competency training program on the quality of financial reports.

LITERATURE REVIEW

Education and Training

In the context of Human Resource Management, education and training the operational functions of a second after the recruitment functions. Training is an effort to improve the technical, theoretical, conceptual, and moral abilities of participants in accordance with the needs of the job or position. This is in line with the opinion by Notoatmodjo (2010: 4), which states that in order to improve the quality of abilities concerning work ability, thinking and skills, the most important education and training is needed. Definition of education and training expressed by Ranupandojo and Husnan (2011: 4) which states that : Education is a business activity to improve a person's general knowledge including theory to decide issues concerning the activities of the achievement of objectives. Meanwhile, training is an activity to improve work ability through practical knowledge and its application in achieving goals.

According to Yusuf (2015: 69), training is part of education. Training is specific, practical and immediate. Specific means that training is related to the field of work being carried out. Practical and immediately means that what has been trained can be put into practice. Generally, training is intended to improve mastery of various job skills in a relatively short time. Dessler (2008: 249) reveals the five steps of training and the development process (The Five-Step Training and Development Process) , as follows:

1. The first, or **needs analysis** step, identifies the specific job performance skills needed, assesses the prospective trainees' skills, and develops specific, measurable knowledge and performance objectives based on any deficiencies.
2. In the second step, **instructional design** , you decide on, compile, and produce the training program content, including workbooks, exercises, and activities. Here you'll probably use techniques like those discussed in this chapter, such as on-the-job training and computer-assisted learning.
3. There may be a third, **validation** step, in which the bugs are worked out of the training program by presenting it to a small representative audience.
4. The fourth step is to **implement** the program, by actually training the targeted employee group.
5. Fifth is an **evaluation** step, in which management assesses the program's successes or failures.

SCHOOL OPERATIONAL ASSISTANCE

BOS is a government program to help provide funding for school non-personnel operational costs. The School Operational Assistance Program is commanded by the Ministry of Education and Culture, which in its implementation, the distribution and management of BOS funds must be guided by the Technical Guidelines for the Use of BOS funds issued by the Ministry of Education and Culture and the Ministry of Religion as the technical ministry responsible for program implementation and management. BOS (Mulyono, 2015: 170).

The financial report is a structured report regarding the financial position and transactions conducted by a reporting entity. The general purpose of financial reports is to present information about the financial position, budget realization, cash flow and financial performance of a reporting entity that is useful for users in making and evaluating decisions regarding resource allocation. Specifically, the objective of government financial reporting is to present information that is useful for decision making and to demonstrate the accountability of the reporting entity for the resources entrusted to it, by:

1. provide information on the position of economic resources, liabilities and the equity of government funds;
2. provide information on changes in the position of economic resources, liabilities, and equity of government funds;
3. provide information regarding the source, allocation and use of economic resources;
4. provide information regarding compliance with the realization of the budget;
5. provides information about how the reporting entity funds activities and meets its cash needs;
6. provide information on the potential of the government to finance the administration of government activities;
7. provides information that is useful for evaluating the ability of a reporting entity to finance its activities.

Quality financial reports are financial reports that are able to meet the qualitative characteristics of financial statements. In the Statement of Financial Accounting Standards (SFAS) Indonesian Institute of Accountants (IAI) mentioned that, a qualitative traits that make information in financial statements useful to users. There are four main qualitative characteristics, namely: understandability, relevance, reliability, and comparability. Financial reports are information for interested parties. Likewise, reports on the use of BOS funds, apart from being used for control tools, reports on the use of BOS funds can also be used by stakeholders as a basis for decision making. As information, reports on the use of BOS funds are required to meet the characteristics of quality information. Quality information according to Susanto (2009: 40) has characteristics.

1. Accurate, meaning that information must reflect the actual situation . This test is usually carried out by two or more people. If the test results show the same results, it is considered that the data is accurate.
2. On time, meaning that the information must be available or available at the time it is needed.
3. Relevant, meaning that the information provided must match the needs.
4. Complete, meaning that the information provided must be detailed so that there is no missing information. Thus, the decisions to be taken will be absolutely correct.

BOS funds that are used in schools are funds that come from the state budget which must be accounted for, therefore, must be managed properly starting from planning, utilization, to reporting. Therefore, reporting on the use of BOS funds must be of true quality by taking into account the characteristics of quality information above.

RESEARCH METHOD

The object of this research is the training participants for the competency development of BOS treasurers for Elementary Schools in Tangerang Regency. In this study, researchers used a qualitative approach . Creswell (2007 : 37) Qualitative research begins with assumptions, a worldview, the possible use of a theoretical lens, and the study of research problems inquiring into the meaning individuals or groups ascribe to a social or human problem. To study this problem, qualitative researchers use an emerging qualitative approach to inquiry, the collection of data in a natural setting sensitive the people and places under study, and data analysis that is inductive and establishes patterns or themes. The final written report or presentation includes the voices of participants, the reflexivity of the researcher, and the complex description and interpretation of the problem and it extends the literature or signals a call for action. Meanwhile, Sukmadinata (2006 : 94) states that qualitative research is based on the philosophy of constructivism which assumes that reality is plural, interactive and an exchange of social experiences (a shared social experience) interpreted by individuals. Iskandar (2009: 1), qualitative is the process of expressing logical, systematic and empirical against social phenomena that happen around us to be reconstructed in order to reveal the truth for the benefit of society and science " .

In qualitative research, informants or often referred to as research subjects are the source of information. To determine the informants in this study, the researcher chose purposive sampling and snowball sampling techniques. The sampling technique for data sources in qualitative research that is purposive and snowball in nature can be described as below:

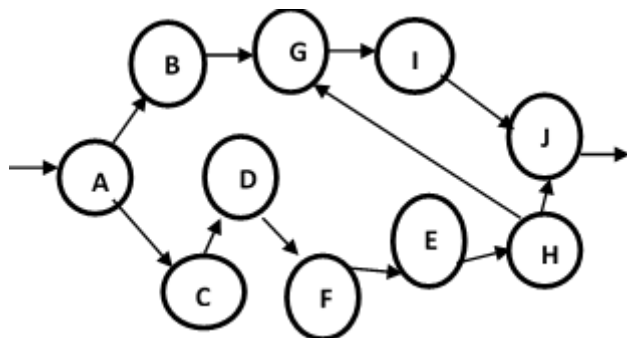


Figure 1. The process of sampling data sources in qualitative research, purposive and snowball . Source; Sugiyono 2014: 219

To obtain research data that is in accordance with the research objectives, researchers need a research instrument as a data collection tool. There are several techniques, including: (1) through interviews (2) through observation / observation (3) through documentation analysis. In this study, researchers collected data in two ways, namely: (1) observation to obtain data related to the Treasurer Competency Training program; (2) interviews to obtain data on the outcomes, benefits, and development of Treasurer Competence.

For the instrument used to reveal data about the development of the competence of BOS treasurers in the Education and Training Program, researchers set answers or statements and coded each informant. The analysis is done by examining every phenomenon or event as a whole and to the parts of it in the form of phenomena. Iskandar (2009: 136) explains that: "Conducting analysis means conducting studies to understand the structure of a phenomenon that applies in the field. The analysis is carried out by analyzing the phenomenon or event as a whole, as well as on the parts that make up these phenomena and their relationships."

RESEARCH RESULTS AND DISCUSSION

Research result

In this section the researcher will describe the research data regarding the BOS Treasurer Competency Development Training. The data displayed is the data converted from letters to numbers. Data regarding the BOS Basic School Treasurer Competency Training was the result of the answers distributed to 36 informants.

Results of the research showing the final results are in accordance with the achievement of success indicators is expected that 80% treasurer boss who follow the training has had competence planning BOS budget that meets the standard 8 education, and use of the funds are based on the quality of education. At this stage of the indicators of budget planning BOS there is an ineffectiveness in the process of making the School Activity Plan and Budget, but after participating in the training and training for the competency development of treasurers they can improve the School Activity Plan and Budget at the primary schools in their respective workplaces and produce good realization. The first step taken in developing the competence of the boss treasurer is to redefine school goals, create strategies to achieve goals, and develop plans for school work activities. To achieve the effectiveness of the planning and the use of BOS funds, the treasurer participate in training with the material that has been set as well as sharing experience how making RKAS appropriate technical guidelines of the Ministry of Education and Culture. In interviews with school principals and BOS treasurers, information was obtained that in the management of the School Operational Assistance funds at the school planning stage, a BOS management team had been formed, which involved the teacher board and school committee to manage BOS funds. The initial stage prepared is planning in making RKAS. In the manufacturing process RKAS begins with team formation RKAS, then the team is formulating a proposal which will be presented to the board meeting of teachers along with the school committee to be made into RKAS in accordance with the allocation of existing budgets and still refer to the guidelines.

The problems faced in planning school activities are that it is difficult to allocate a budget that is in accordance with the existing technical guidelines, the administrative format in the RKAS which is not yet understood by the BOS treasurer because the educational background which on average is not from economic education. To overcome these obstacles, training or socialization on school financial governance and financial reporting is given. One form of training is workshop activities. Referring to the existing rules, that financial management at the school level must be formed by a team, one of which is the BOS treasurer, where the person in charge is the school principal and the school principal appoints one of the teachers to be BOS treasurer. Furthermore, in relation to the allocation and budgeting of BOS funds which are used in the context of improving the quality of schools, it is carried out through the RKAS which was previously carried out through teacher council meetings with the school committee according to the needs of the school and is guided by the applicable BOS technical guidelines.

In this study, the benefits of BOS Treasurer Competency Training were measured through the Quality of BOS Fund Financial Statements. To obtain data on the benefits of BOS Treasurer Competency Training, researchers conducted interviews with the principal as informants, with 3 people. Staple filed as many as 15 eggs which is the development of quality indicators, namely: (1) accurate; (2) on time; (3) relevant; and (4) complete. With the following results:

Indicator 1: Accurate. The principal response to alumni after following the training in financial reporting such that the alumni of training more closely in financial reporting and more rigorous, a in financial reporting. This is evidenced by the results of the reports which are made more systematic and detailed. while with to carefully early in verifying data / evidence of the transaction. Treasurer BOS or alumni training them to work in closer, and there are a lot of increase in performance in the management of finances after following the training it.

Indicator 2: On Time. After attending the training, alumni can complete the report faster than the specified time. In essentially treasurer boss k ethics assigned them responsible but the skill has not qualified for the treasurer is not purely a treasurer, in Elementary, was appointed treasurer of one of the teachers. So the main task as a teacher, and the additional duties of its treasurer. So own course as a teacher as well as the treasurer definitely clicking disturb the process of learning. The power order of business is why was appointed a teacher as a treasurer, and this also affected the reporting process. Often reports of BOS funds in convey no right time. after follow in alumni can adjust the time to finish the job report as quickly. According to the head of more, he said charcoal treasurer BOS right time in report and fast at the deadline, things have happened because the treasurer should

divide his time with the main task as a teacher is teaching. This is actually a problem experienced in many schools where the one assigned to be treasurer is actually a teacher, not a special officer or employee. So that reports are often not on time. and we sometimes advised .

Indicator 3: Relevant . Training that is attended by alumni improves the quality of reports on the use of BOS funds . According to the results of interviews with the head of the school is found the data and the fact that there is an increase in the quality of quite significant and does not exist log a n revision again . In addition it When compared with reports of BOS funds first before training to be several times the report was corrected or we need clarification. But after participating in training, and many learn the clues then just one time only a revision or clarification of data so the training that I think there is influence. Because the quality of financial reports has increased and the reports can be received by superiors and there are no problems. As that relates to the BOS funds are in made in accordance with the technical guidelines of all heads of schools states have appropriate and not longer a problem .

Indicator 4: Complete . L Reports use of the funds comes with transaction evidence that appropriate and complete , the two heads of schools stated if proof of transactions are reported BOS funds are complete in accordance with. But often the problem is other supporting evidence, for example, if there is activity - activity increase in the competence of teachers or activity the student , then that becomes evidence of documentation of the activities that were forgotten . While the documentation that that be evidence of proof of expenditure finance in accordance with the activities were carried out . Documentation problems, activity report problems. While the entire head of the school stated that after the treasurer Training in the use of funds and reporting the use of funds BOS was alone in include components in accordance with Directive Technical are applicable .

DISCUSSION OF RESEARCH RESULTS

Based on the results of research and data analysis, it is known that the BOS Treasurer Competency Training and Education support the improvement of the competence of BOS treasurers. The implementation of the BOS Treasurer Competency Training in Tangerang Regency is considered very relevant to the needs of the training participants. This means that the Competency Training Program must become a routine activity so that the competence of BOS treasurers can increase. In terms of the suitability of training methods used by instructor also get a very good response. Of course, this must be maintained, even improved. Likewise, the instructor's competence received very good responses from the participants. This is a very good asset in providing training material, so that it must be maintained by the training instructors. However, the adequacy of time and availability of training facilities must be improved.

In terms of benefits, BOS Treasurer Competency Training provides benefits for improving the quality of financial reports. When viewed from the indicators of the quality of financial reports, the existence of training and education has contributed to improving the quality of financial reports. However, in terms of the timeliness of reporting and the completeness of the supporting documents for the report, there was no change between before the training and after the training. These two indicators are indeed influenced by many factors. Based on the research results, the main factor that causes difficulty in timeliness of reporting is because the BOS treasurer duties are carried out by teachers, not by special officers appointed to carry out their duties fully as treasurers. The BOS treasurer who is burdened by the teacher is certainly a problem in itself, because the teacher concerned has to divide his time between teaching duties and duties as treasurer. This condition will certainly affect the speed and accuracy in compiling reports on the use of BOS funds. Meanwhile, the aspect of completeness of supporting documents for transactions, which is often incomplete, occurs in budget use activities in the form of activities. Ideally, activities that use BOS funds, in addition to being completed with proof of transaction, must also be completed with supporting documents, such as activity documentation, official travel orders, activity reports and other supporting documents. According to research results, this is often not completed, so that it has an effect on the accountability of the BOS funds report.

The results of this study confirm that the ability of the treasurer in managing finances and making reports on the use of BOS funds is a task that requires competence. Competency enhancement can be achieved through training so that the quality of human resources involved in managing BOS funds will increase. The quality of human resources managing quality BOS funds will increase the quality, quantity, and productivity of work. Increasing the quality, quantity, and productivity of work is one of the benefits of holding education and training (Simamora, 2004: 32) .

Simamora's opinion is also proven empirically by Hidayat and Nurasyiah's research (2017: 81) as published in Cano Ekonomos Scientific Journal Vol. 6 No. January 1, 2017, pages 71-82 which states that: "... The training carried out is useful for increasing abilities, increasing knowledge, skills, abilities of employees and employees to work efficiently". In line with that, the research results of Setiyawati, Wahyono, and Fathoni (nd .: 18) from the Department of Human Resource Management, Faculty of Economics and Business, University of Semarang also show the results of research that "education and training have a very strong or significant effect on job performance and are related positively, which means that the higher the training provided, the higher the employee's work performance. Competence is an important factor for someone in carrying out their duties. In the context of BOS fund management, the competence of BOS fund managers is a must-have for BOS treasurers because it will support the quality of reports on the use of BOS funds. This is also revealed in Sakriaty and Kahar's (2018: 38) research as

published in the Catalogist e-Journal, Volume 6 Number 2 February 2018 pages 30-40 which states that : Competence plays an important role in the reliability of the financial reports fund management. The better the competency possessed by managers, the more reliable the financial reports fund management will be because competent employees usually have the ability and a fast willingness to solve work problems at hand, do work calmly and are full of confidence, view work as an obligations that must be done sincerely, and openly to improve the quality of oneself through the learning process.

The reliability of financial reports can be influenced by several factors, including the competence of financial managers. The research by Saptari (2015: xv) shows that the reliability of the financial reports of BOS fund management is influenced by the Government Internal Control System (SPIP) which consists of the elements: control environment, risk assessment, control activities, information and communication, and monitoring. These elements have a significant positive effect on the reliability of the financial reports for the management of BOS funds. This is in accordance with one of the objectives of implementing SPIP, namely to increase the reliability of financial reports.

The object of this research is the treasurer of BOS Elementary Schools in Tan Gerang Regency . Therefore, the results of this study cannot be used to generalize at other levels. However, given the important role of BOS treasurers, researchers have the confidence that the position of BOS treasurer for all types and levels of education, both SMP, SMA, and SMK requires adequate competency requirements. The BOS treasurer absolutely must have this competency. This is in accordance with several studies conducted by other researchers including:

1. Research by Sakriaty, Ridwan, and Abdul Kahar (2018) with the title Influence of Competence, Utilization of Information Technology, and Internal Control on the Reliability of Financial Statements for Management of Regional School Operational Assistance Funds (Survey on BOSDA Fund Management Schools in Buol Regency where the research sample consists of levels (SD) , (SMP) and (SMA) . The results reveal that the competence affect the reliability of the report use of the funds.
2. Ni Wayan Ayu Kasmini's research. Dewa Gede Wirama, and Made Gede Wirakusuma (2017) with the title Influence of Education, Competence, Compensation, Motivation, and Organizational Commitment on the Performance of High School Treasurers in Gianyar Regency, showing that competence has a positive effect on the performance of BOS high school treasurers in Gianyar Regency.

Based on the above research results, it can be concluded that competence is a supporting factor for the performance of BOS treasurers. The competence of the BOS Treasurer for all levels of education is the same, as stated in the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 3 of 2019 concerning Technical Instructions for Regular School Operational Assistance. Based on the Permendikbud, researchers can conclude that the BOS treasurer must have at least the following abilities, namely:

1. Ability to perform input / entry Data Basic Education or Dapodik which includes data of individual learners, educators and the data to the educator 's and school data that is the basis of allocation of BOS funds, infrastructure.
2. Prepare a School Budget Activity Plan which contains revenue and plans for the use of funds .
3. Administer every transaction originating from BOS funds in an orderly manner.
4. Prepare reports on the realization of the BOS funds every quarter to be reported to the District Education SKPD / City and online to a system that has been provided .
5. Report inventory procurement of BOS funds to the District Education SKPD / City .
6. Collect, deposit, and report taxes arising from transactions originating from BOS funds in accordance with applicable tax regulations.

Based on the above, the competence for all elementary, junior high, or high school / vocational school should be improved in order to report a higher quality of BOS funds. For this reason, training activities to increase the competency of a BOS treasurer must be carried out for all levels of education with at least the following performance

Competency Element	Performance Criteria
1. Input Data	1.1. Perform student data input 1.2. Performing data input for educators and educational staff 1.3. Perform school data input
2. Prepare RKAS	1.1 Develop an acceptance plan 1.2 Develop plans for the use of funds
3. Carry out administration	1.1 Arrange the administration of every transaction originating from BOS funds 1.2 Carry out an orderly administration
4. Prepare reports on the realization of BOS funds	1.1 Prepare quarterly realization reports 1.2 Deliver the realization report to the District / City Education Office 1.3 Submitting reports online to the Ministry of National Education
5. Prepare a report on the procurement of	1.1 Prepare reports on the procurement of inventory items sourced from BOS funds

inventory goods	1.2 Delivering a report on the procurement of inventory items sourced from BOS funds to the District / City Education Office
6. Collect, deposit, and report taxes	1.1 Carry out tax collection 1.2 Paying taxes 1.3 Reporting taxes

CONCLUSION

BOS treasurer Competence Training Primary School in Tangerang district can competence and has been implemented. However, several aspects need to be improved so that the implementation of the Training in the future. The aspects that must be improved are: (1) availability of training facilities; and (2) the addition of a time with the material on specific training eye. Based on the research results, this training is very beneficial for BOS materials in schools because it can upgrade new knowledge and information in the management of BOS funds for elementary schools. Treasurers can prepare financial reports in accordance with applicable regulations, transparent and accountable. However, a number of challenges had become a chore to be completed in the course of this training program, if viewed from the aspect of timeliness in reporting and completeness of the evidence supporting the transaction also depends on disbursement BOS itself. With limited human resources in schools, the BOS treasurer is burdened by teachers. With the main role as an educator and additional duties as treasurer, the performance may not be optimal, because the teacher concerned has to divide his time between teaching duties and duties as treasurer.

After conducting the research, the researcher expressed several suggestions for consideration for interested parties. Organizers of training might prioritize school treasurer is not an insane t ih competence so that the ability of the treasurer of the school uniform from one another. And periodic evaluations are made to see the progress of the training outcome in order to achieve improvements in the quality, quantity and productivity of BOS treasurers in carrying out their duties. As well as being able to complement the training support facilities as well as adding time to the School Activity Planning Material. In order for the management of BOS funds to run well, for schools / principals and even for regional heads, the task of the treasurer should not be borne by the teacher. Instead, they appoint special personnel who carry out their duties fully as treasurers and do not concurrently with other tasks. With the presence of special officers, it is hoped that the management of BOS funds can be carried out properly.

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