The Implementation Of School-Based Management (MBS) At Arrohmah Islamic Elementary School Ambarawa District, Semarang Regency

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Abstract: This study aims to analyze the implementation of School-Based Management (MBS) at SDIT Ar Rohmah, Ambarawa District, Semarang Regency. SBM is an approach that grants greater authority to schools in managing various aspects of education, including teaching staff, curriculum, infrastructure, and school finances. This research adopts a qualitative approach with a phenomenological method involving interviews, observations, and documentation as data collection techniques. The main findings of this study indicate that SDIT Ar Rohmah has successfully implemented the principles of SBM, namely autonomy, participation, transparency, and accountability, although there are still some shortcomings. The school's autonomy is reflected in the management of teaching staff and educational personnel, though the availability of academic staff, especially for cleaning and security tasks, remains insufficient. Stakeholder participation, including the school committee and parents, is well-executed in the planning and implementation of school programs. Transparency in financial management and reporting of learning outcomes has also been effectively applied. Accountability is evident in managing the School Operational Assistance (BOS) funds, which are conducted transparently and accountable. Recommendations include increasing the number of educational staff, forming a monitoring and evaluation team, diversifying funding sources, and improving the supervision of BOS fund utilization. This study contributes significantly to understanding how MBS can be effectively implemented in elementary schools in Indonesia and provides insights into the challenges faced during the implementation process.

Keywords: School-Based Management, Autonomy, Participation, Transparency, Accountability.

Introduction

Education in Indonesia has undergone a massive transformation marked by efforts to improve the quality of education through various policies. One of the policies implemented by the Indonesian government to enhance the quality of education is the implementation of School-Based Management (MBS). According to Law No. 20 of 2003 on the

National Education System, education is a conscious and systematic effort to develop students' potential. MBS, as one approach in educational management, grants autonomy to schools to manage and direct the educational process in a more effective, efficient manner that aligns with the needs of the community and the national education system[1].

MBS provides schools with the freedom to manage the potential within the school through participatory decision-making involving all stakeholders, such as teachers, students, school principals, parents, and the community. This aims to improve the quality of education based on national education policies[2]. In general, the principles of MBS include autonomy, participation, transparency, and accountability, giving schools full authority to plan, manage, and evaluate the educational process more independently and effectively.

However, despite MBS being implemented in many schools, real challenges often reveal a disparity between the ideal concept and the reality of its implementation. SDIT Ar Rohmah Ambarawa, located in Semarang Regency, is an example of a school implementing MBS to improve educational quality. Based on a pre-survey conducted in December 2023, there was a high public interest in enrolling at SDIT Ar Rohmah. This indicates the school's success in attracting the community to participate in education based on independent and participatory management.

In practice, the implementation of MBS at SDIT Ar Rohmah has faced various challenges related to school autonomy, stakeholder participation, transparency in management, and accountability in school activities. For instance, even though the principal has implemented strategic decisions involving many parties, there are still obstacles in financial management and decision-making that require broader involvement. Additionally, despite achievements in both academic and non-academic areas, challenges in transparency and accountability still need to be addressed to improve school management efficiency[3].

SDIT Ar Rohmah, as a private school with a vision and mission to provide quality education, also faces the challenge of maintaining

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[1] Janan, M. *Pendidikan dan Pengembangan Karakter Bangsa*. Jakarta: Penerbit Pendidikan, 2019.

[2] Umar, S. "Manajemen Berbasis Sekolah: Penerapan dan Tantangannya." *Jurnal Manajemen Sekolah*, vol. 3, no. 1, 2023, pp. 3-10.

[3] Khairunnisa, N. "Kemandirian Sekolah dalam Pengelolaan Pendidikan." *Jurnal Pendidikan dan Manajemen Sekolah*, vol. 42, no. 4, 2019, pp. 39-45.

excellent teaching quality. Based on collected data, it is evident that while there has been improvement in literacy, numeracy, and character aspects, there is also a decline in certain areas that need more attention from the school's management. Moreover, the achievements made at both the district and provincial levels show that SDIT Ar Rohmah has great potential but still requires improvement in some internal aspects to achieve its goals consistently.

The implementation of SBM at SDIT Ar Rohmah has shown success regarding autonomy, participation, and transparency. Still, challenges in accountability and more efficient management remain tasks that must be addressed. Therefore, this study aims to describe and analyze the implementation of MBS at SDIT Ar Rohmah, specifically related to the characteristics of SBM, including autonomy, participation, transparency, and accountability in the context of the school's education.

This research focuses on analyzing and describing the implementation of SBM at SDIT Ar Rohmah Ambarawa to provide a clearer picture of how the principles of MBS are applied in the field and to what extent these principles can improve the quality of education at the school. The sub-focuses of this study include: (1) SDIT Ar Rohmah's autonomy in MBS implementation, (2) stakeholder participation at SDIT Ar Rohmah, (3) transparency in management at SDIT Ar Rohmah, and (4) accountability in management at SDIT Ar Rohmah.

Literature Review

School-Based Management (MBS) is an educational management model that grants greater autonomy to schools and encourages participatory decision-making, involving all school community members, including students, teachers, principals, staff, parents, and the community, to improve educational quality. Yudiani[4] explains that MBS aims to give schools the freedom to make decisions and improve educational quality based on national education policies. Wulansari[5] also states that MBS gives schools more authority, encourages active participation from all school members and the community, and focuses on improving educational quality according to the applicable policies. According to Umar[6], MBS results from educational decentralization

[4] Yudiani, R. "Peran Partisipasi Masyarakat dalam Manajemen Berbasis Sekolah." *Jurnal Ilmu Pendidikan*, vol. 40, no. 3, 2022, pp. 39-45.

[5] Wulansari, S. "Karakteristik Manajemen Berbasis Sekolah dalam Pengelolaan Pendidikan." *Jurnal Pendidikan dan Pengelolaan Sekolah*, vol. 18, 2022, pp. 18-24.

[6] Umar, S. *Manajemen Berbasis Sekolah: Konsep, Implementasi, dan*

policies that allow schools to manage and deliver education independently and accountably. This management also involves utilizing existing resources to increase the effectiveness and efficiency of learning. Khairunnisa[7] adds that SBM not only grants autonomy to schools but also encourages participatory decision-making involving all stakeholders in the school community. Another definition comes from Widyastuti[8], who explains that SBM aims to give schools more authority to design and implement educational programs independently, involving all parties in efforts to improve educational quality. Budiarti[9] adds that SBM is a political approach that empowers schools to create policies more suited to local needs.

From these definitions, it can be concluded that SBM is an educational model that emphasizes giving schools the freedom to manage education, involving community participation and stakeholders to improve academic quality in a more democratic, transparent, and accountable manner.

The main goal of implementing MBS is to enhance the autonomy of schools in managing education. Yudiani[10] states that MBS aims to empower schools by granting authority, flexibility, and resources to improve educational quality. With this autonomy, schools can better understand their strengths, weaknesses, opportunities, and threats and optimize resources to advance their institutions. Schools are also expected to engage in healthy competition to improve educational quality through innovations supported by parents, the community, and the government. Wulansari[11] also emphasizes the importance of support from professional human resources, sufficient funding, and adequate infrastructure to implement MBS effectively. With SBM, it is hoped that schools can improve student achievement, provide opportunities for all school members to participate in decision-making, and encourage creativity in designing superior learning programs.

Tantangannya. Yogyakarta: Penerbit Buku Pendidikan, 2023.

[7] Khairunnisa, N. "Manajemen Berbasis Sekolah: Otonomi, Partisipasi, dan Pengambilan Keputusan." *Jurnal Manajemen Pendidikan*, vol. 14, 2019, pp. 13-17.

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[10] Yudiani, R. "Peran Partisipasi Masyarakat dalam Manajemen Berbasis Sekolah." *Jurnal Ilmu Pendidikan*

[11] Wulansari, S. "Karakteristik Manajemen Berbasis Sekolah dalam Pengelolaan Pendidikan.

The characteristics of MBS include various elements that must be possessed by schools implementing this model. Umar[12] states that the attributes of MBS cannot be separated from the characteristics of an effective school. SBM includes inputs, processes, and outputs that serve as guidelines to ensure that schools operate effectively. Yudiani[13] adds that the attributes of SBM involve effective management of inputs, methods, and educational outputs that align with the school's vision and mission. Umar[14] also identifies several essential characteristics of MBS, including managerial autonomy, partnerships between schools and communities, and participatory decision-making. Other factors include empowering teachers, improving quality, and using a decentralized system in school management.

Implementing MBS is applying ideas, policies, or innovations in practical actions to change educational quality positively. According to Mulyasa[15], implementation refers to using a policy that results in the desired changes, whether in knowledge, skills, or attitudes. Usman (in Alin[16]) states that implementation is a planned and structured activity involving mechanisms to achieve set goals. Umar[17] emphasizes the importance of managing school components such as the curriculum, educational staff, student affairs, finance, and infrastructure in implementing MBS. Curriculum management includes planning, implementing, and assessing curricula tailored to local needs and national educational goals. The school principal plays a key role in planning and evaluating the teaching program at the school.

Implementing MBS in schools provides an opportunity to improve educational quality by granting schools autonomy in management and decision-making. SBM prioritizes the participation of the community and stakeholders in education delivery, which is expected to create more independent, efficient, and accountable schools. The success of MBS implementation highly depends on the commitment of all parties involved in education, including the school, the community, and the

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[12] Umar, S. "Manajemen Berbasis Sekolah: Penerapan dan Tantangannya." *Jurnal Manajemen Sekolah*

[13] Yudiani, R. "Peran Partisipasi Masyarakat dalam Manajemen Berbasis Sekolah." *Jurnal Ilmu Pendidikan*,

[14] Umar, S. "Manajemen Berbasis Sekolah: Penerapan dan Tantangannya"

[15] Mulyasa, E. *Manajemen Berbasis Sekolah dalam Praktik*. Jakarta: Bumi Aksara, 2016.

[16] Alin, M. *Manajemen Pendidikan: Teori dan Praktik*. Jakarta: Penerbit Ilmu Pendidikan, 2022

[17] Umar, S. "Manajemen Berbasis Sekolah: Penerapan dan Tantangannya"

government.

Research Methods

The approach used in this study is qualitative with a phenomenological research type. Phenomenological research aims to explore and uncover the meaning of a concept or phenomenon based on the life experiences of a group of individuals. The phenomenon under study is the implementation of School-Based Management (MBS) at SDIT Ar Rohmah, Ambarawa District, Semarang Regency, based on the principles of MBS[18]. Qualitative research is applied to capture phenomena holistically and contextually through direct data collection from the research subjects, where the researcher acts as the planner, executor, data collector, analyst, data interpreter, and report writer. The data collection techniques are observation, interviews, and documentation involving the school principal, educators, educational staff, school committee, and students.

The research was conducted at SDIT Ar Rohmah Ambarawa, located in Pojoksari RT 05 RW 01, Pojoksari Village, Ambarawa District, Semarang Regency. SDIT Ar Rohmah was established in 2012, and this study was carried out from November 2023 to July 2024. This study uses a phenomenological design, which emphasizes understanding the subjective experiences of individuals within the context of the phenomenon being studied[19]. The research was conducted in two main stages: the pre-field stage and the fieldwork stage. The pre-field stage includes preparing research permits and conducting a literature review, while the fieldwork stage involves data collection through interviews, observation, and documentation.

The researcher is the main instrument in qualitative research. The researcher actively collects and analyzes data and is responsible for the validity and reliability of the data obtained. The supporting instruments used in this study are interview sheets, observation sheets, and documentation[20]. This study collects two types of data: primary data and secondary data. Primary data is obtained through direct interviews with informants, including the school principal, teachers, school committee members, students, and parents. Secondary data is obtained through

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[18] Sanjaya, Wayan. *Penelitian Kualitatif: Konsep dan Aplikasi dalam Pendidikan*. Jakarta: Kencana, 2013

[19] Moleong, Lexy J. *Metodologi Penelitian Kualitatif*. Bandung: Remaja Rosdakarya, 2014.

[20] Moleong, Lexy J. *Metodologi Penelitian Kualitatif*.

documents related to the implementation of SBM, such as activity reports, meeting minutes, and school archives[21].

Data collection uses three main techniques: observation, interviews, and document study. (1) Observation. Observation is conducted to observe the implementation of SBM at SDIT Ar Rohmah. The researcher directly observes activities related to school-based management, such as curriculum development meetings and school supervision[22]. (2) Interviews. Interviews are conducted with the school principal, teachers, committee members, students, and parents to obtain in-depth information regarding implementing MBS at the school. These interviews are conducted openly and closed, depending on the need for relevant information[23]. (3) Document Study. Document study is used to strengthen the data obtained through observation and interviews. The documents examined include the curriculum, activity reports, and other related documents concerning implementing MBS[24].

The collected data will be analyzed using Miles and Huberman's data analysis model, which consists of three main steps: (1) Data Reduction. Data reduction is categorizing relevant data and disregarding unnecessary data so that the remaining data can be analyzed further[25]. (2) Data Presentation. The organized data will be presented as descriptive narratives that help the researcher understand the meaning of the phenomenon[26] . (3) Conclusion Drawing. After the data is analyzed, a conclusion is drawn, and general conclusions are formulated based on the data obtained. To ensure data validity, this study uses triangulation techniques. Triangulation is performed by comparing data obtained from various sources, data collection techniques, and existing theories[27]. Data validity checks include several criteria: credibility, transferability, dependability, and confirmability.

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[21] Sugiyono. *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta, 2016.

[22] Suparlan, P. *Metode Penelitian Kualitatif: Paradigma Baru dalam Penelitian Sosial*. Yogyakarta: Pustaka Pelajar, 2013.

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[27] Moleong, Lexy J. *Metodologi Penelitian Kualitatif*. ..

Results and Discussions

This study focuses on implementing School-Based Management (SBM) at SDIT Ar Rohmah Ambarawa, Semarang Regency, emphasizing the MBS principles such as autonomy, participation, transparency, and accountability. Based on data collected through interviews, observations, and documentation, it was found that SDIT Ar Rohmah has successfully implemented MBS, with key indicators covering the management of teaching staff, fulfillment of facilities and infrastructure, curriculum development, and decision-making involving all stakeholders.

The school's autonomy in implementing MBS at SDIT Ar Rohmah involves the authority to manage various essential aspects independently, following applicable regulations. One key indicator is the management of teaching staff and educational personnel. Based on an interview with the School Principal, Mrs. Ambar Nurwati, S.Pd., it was found that all teaching staff at SDIT Ar Rohmah hold at least a Bachelor's degree (S1), with 15 permanent foundation teachers and three non-permanent foundation teachers. This data is supported by the school staff document, which shows that 100% of the teachers meet the S1 qualification, which is in line with SDIT Ar Rohmah's policy to prioritize the quality of teaching staff. Additionally, educational personnel meet the school's operational needs, with five people: library staff, administrative staff, security, and school guards. However, some educational personnel, such as the school guards and security, have only high school qualifications, indicating room for improvement in the quality of human resources in this area. The principal also emphasized additional educational personnel and training for teaching and non-teaching staff to support better management.

SDIT Ar Rohmah Ambarawa has met most facility and infrastructure needs to support the learning process. The principal stated that the school has provided complete facilities, including books in the library, projectors, computers in the teacher's room and computer lab, and comfort facilities such as fans in every classroom. Other facilities such as classrooms, health units (UKS), and restrooms are also adequate. Interviews with teachers, including Mrs. Nur Saidah, S.Pd., revealed that the student-to-book ratio is well met, and learning resources like LCDs and projectors greatly support the learning process. However, despite most available facilities, there is still room for development, such as improving the quality of educational staff who have not met the S1 standard. Overall, the availability of facilities and infrastructure at SDIT Ar Rohmah Ambarawa strongly supports effective and comfortable

learning.

SDIT Ar Rohmah Ambarawa has independently developed a curriculum involving all school elements, including the principal, the teaching staff, and the school committee. The curriculum development process is conducted annually and involves related parties, including the foundation and the Semarang Regency Education Department. Interviews with the principal indicated that the curriculum development team consists of various competent parties, ensuring that the developed curriculum always meets the school's needs and the student's characteristics. The curriculum implemented at SDIT Ar Rohmah is an Independent Curriculum designed to allow schools to arrange the learning and assessment process. Teachers are also authorized to develop syllabi, teaching modules, and other learning resources to achieve learning goals. The curriculum development at SDIT Ar Rohmah includes various aspects that support active student participation, encourage creativity, and provide room for student potential development.

The decision-making process at SDIT Ar Rohmah is carried out participatively and involves the principal, teachers, the school committee, and parents. The principal stated that in making important decisions, he always prioritizes deliberation and listens to input from all involved parties. This is evident in every principal's decision, such as determining learning policies and resource allocation. The decision-making process involves various parties and creates an open and democratic environment where all parties can contribute to the school's progress. Additionally, the principal explained that policies are always made considering the common interest and their impact on the development of the students.

The principal routinely monitors and evaluates the teachers' performance and school programs. Through classroom supervision and periodic evaluations, the principal can provide feedback and guidance to the teachers and improve areas that need enhancement in the learning process. Interviews with the principal revealed that assessments are conducted openly and constructively to improve the quality of learning and teacher performance. This evaluation also involves the participation of the school committee and parents, who help monitor and provide feedback on activities and the use of school funds. This reflects the school's commitment to continuously improving transparency and accountability in its operations.

This study focuses on implementing School-Based Management

(SBM) at SDIT Ar Rohmah Ambarawa, Semarang Regency, focusing on SBM principles such as autonomy, participation, transparency, and accountability. The study results show that SDIT Ar Rohmah has successfully implemented SBM, although there are some challenges.

Implementing MBS requires schools to be more independent in managing their programs without relying on external parties. The school's autonomy heavily depends on the availability of resources that align with the school's program needs. The research findings indicate that SDIT Ar Rohmah Ambarawa has shown autonomy in meeting teaching and educational staff needs, with 18 educators holding at least a Bachelor's degree (S1). However, there is a shortage of academic personnel, as most have high school diplomas or non-education-related degrees, which indicates that human resource fulfillment in this sector still requires improvement. This aligns with the Ministry of National Education (Depdiknas) (in Yudiani), which states that independent schools require human resources to meet program demands.

School facilities and infrastructure are essential factors in supporting the learning process. SDIT Ar Rohmah Ambarawa has met the necessary facilities and infrastructure to support effective learning, such as classrooms, a library, restrooms, a science lab, and a sports field. This follows Minister of Education and Culture Regulation No. 40 of 2008 (in Yudiani[28]), which states that the provision of school facilities and infrastructure must meet the standards set by the government. Although the existing facilities are adequate, some aspects still need improvement, such as maintenance and development, which aligns with the finding that the development of school facilities must continue to support optimal learning activities.

SDIT Ar Rohmah Ambarawa has been granted the authority to develop its curriculum by applicable regulations. The research findings show that the school has a curriculum development team consisting of the principal, teachers, supervisors, and the school committee. The curriculum and learning resources are developed by involving teachers and other stakeholders through teacher working groups (KKG). This development process aligns with existing regulations, such as those outlined in Minister of Education and Culture Regulation No. 41 of 2007, which states that every teacher must develop a complete and systematic lesson plan (RPP) to support interactive and engaging learning. Teachers

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[28] Yudiani, R. "Peran Partisipasi Masyarakat dalam Manajemen Berbasis Sekolah."

at SDIT Ar Rohmah Ambarawa use various teaching methods tailored to the characteristics of the subjects, students, and available facilities. Learning assessments are also conducted independently, using multiple assessment tools that align with the characteristics of the subjects. These assessment tools include multiple-choice tests, essays, and practical exams adjusted to the predetermined indicators. This shows that SDIT Ar Rohmah has successfully developed a curriculum and learning process that meets national education standards (Minister of Education and Culture Regulation No. 20 of 2007).

The principal at SDIT, Ar Rohmah, exercises his authority in decision-making through a participatory approach. The decision-making process involves school stakeholders, including teachers, the school committee, and parents. Every policy or decision made is always discussed and debated openly. This aligns with the theory presented by Syarwani[29], which explains that school principals play a vital role in planning, organizing, and supervising. The decisions made by the principal at SDIT Ar Rohmah also align with the decision-making mechanisms described by Atmosodirdjo (in Syafarudin and Anzizhan[30]), where collective deliberation is an essential part of decision-making.

The principal at SDIT, Ar Rohmah, has full authority to monitor and evaluate school programs. Monitoring is conducted through classroom supervision, where the principal visits classrooms directly to observe teacher performance in the learning process. Supervision is carried out individually by visiting each class and providing direct feedback to the teachers. This is based on Fattah's theory[31], which explains that supervision is a fundamental and essential function in educational management. The supervisory techniques used at SDIT Ar Rohmah also refer to the approach described by Mulyasa (in Yudiani[32]), which states that supervision is carried out through open planning, classroom observation, and providing feedback to teachers for future improvement.

Good participation at SDIT Ar Rohmah can be seen from the involvement of parents, the school committee, and the community in

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[29] Syarwani, H. *Manajemen Sekolah: Teori dan Praktik Pengelolaan Pendidikan*. Yogyakarta: Pustaka Pelajar, 2016.
[30] Syafarudin, A., and Anzizhan. *Pengelolaan Keputusan dalam Manajemen Pendidikan*. Bandung: Alfabeta, 2018.
[31] Fattah, Nana. *Manajemen Pendidikan*. Jakarta: Alfabeta, 2018.
[32] Yudiani, R. "Peran Partisipasi Masyarakat dalam Manajemen Berbasis Sekolah."

various school activities, ranging from planning implementation to evaluating programs. The principal always consults with multiple parties before making important decisions related to school programs. This aligns with Umar's theory[33], which emphasizes creating an open and democratic environment by involving all parties in educational administration. The success of participation is evident in the active involvement of parents in annual activities and the construction of school facilities, such as the building of a mosque.

Transparency in school management at SDIT Ar Rohmah is reflected in good transparency in the management of learning and school finances. Interview results indicate that parents and the community can easily access learning outcomes and financial information through report cards and school bulletin boards. This is by Government Regulation No. 8 of 2011 on public information disclosure, which stresses the importance of transparency in educational management. SDIT Ar Rohmah's accountability is also excellent, especially in managing the School Operational Assistance (BOS) funds. The planning, implementation, and reporting of BOS fund usage are conducted transparently, involving all stakeholders, including the school committee and the community. This aligns with Mulyasa's statement[34] that school finances must be managed well and accountable to achieve practical educational goals.

Conclusion

Based on the research findings, it can be concluded that implementing School-Based Management (MBS) at SDIT Ar Rohmah Ambarawa, Semarang Regency, has achieved good results in various aspects. Applying SBM principles, such as autonomy, participation, transparency, and accountability, has been effectively carried out, although some areas still need improvement. (1) Autonomy: SDIT Ar Rohmah Ambarawa has demonstrated good autonomy in various areas, including the management of teaching and educational staff, facilities and infrastructure, curriculum and learning programs, financial management, and decision-making, as well as monitoring/evaluation. However, the fulfillment of educational personnel, especially school guards who serve as cleaners and security, still needs attention to make their tasks more optimal. (2) Participation: Stakeholder participation,

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[33] Umar, S. "Manajemen Berbasis Sekolah: Penerapan dan Tantangannya."

[34] Mulyasa, E. *Manajemen Berbasis Sekolah: Teori dan Praktik*. Bandung: Remaja Rosdakarya, 2013.

including the school committee, parents, and other related parties, has been excellent. They actively participate in planning, implementing, and supervising school programs, ensuring the smooth and effective running of the educational process. (3) Transparency: The school has demonstrated good transparency, particularly in financial transparency and reporting of learning outcomes. Reporting is done periodically in full school committee meetings with the knowledge of the foundation, reflecting an open attitude in managing and using funds. (4) Accountability: The school's financial management has been well-organized and accountable, particularly in using BOS funds. The planning, implementation, monitoring, and reporting of BOS fund usage are carried out with the involvement of all stakeholders and by the existing technical guidelines. This accountability is also reflected in preparing the School Budget and Revenue Plan (RAPBS), which the principal, school committee, and the Education Department approve.

Based on the research findings, the following are some recommendations for improving the implementation of SBM at SDIT Ar Rohmah Ambarawa: (1) The principal should consider increasing the number of educational staff, particularly for cleaning and security tasks. With more staff, the school guards' tasks will be more optimal and will not overload one person with multiple duties. (2) To improve the effectiveness of monitoring and evaluation, it is recommended to form a special team that can assist the principal in carrying out these tasks. This will ease the principal's burden, as they handle all these aspects alone, allowing teachers to be more creative in preparing teaching materials. (3) The school needs to be more intensive in seeking collaborations with external parties, aside from relying on government funds through BOS or the school committee. This collaboration could involve the foundation, the community, and the private sector, which can help improve the quality of education without violating applicable regulations. This will ensure that education at SDIT Ar Rohmah is more optimal. (4) The Education Department's supervision of using BOS funds has been good and should continue. The Department can conduct regular LPJ (Accountability Report) checks and hold routine meetings with the school to ensure better transparency and accountability in using funds.

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