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Bos Fund Management in Procurement of Library Materials in Junior High Schools

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Abstract: This research aims to determine the process of managing BOS funds in the procurement of library materials at MTsN 1 Bengkalis and to know the obstacles faced in procuring library materials. Method This research is qualitative research, using techniques Data collection such as observations, interviews and documentation Head of Madrasah, Treasurer and Head of Library as samples understand BOS Fund Management in Procuring Library Materials MTsN 1 Bengkalis. The results of this research show the management that has been created by the head of the library through the stages of planning, realization, evaluation and supervision, using RAPBM and involving school principals, teachers, staff, and the madrasa committee. Even though management is quite good, evaluation shows that the use of the budget is right on target, but the library needs improvement. The main obstacle in managing BOS funds for the procurement of library materials is limited funds due to the number of students and the fact that the amount of funds is not balanced. Priority of BOS funds for other needs causing limitations in the development of library collections. Plan rehabilitation of physical facilities is hampered by high costs, and funding application additions are often not approved. Despite this, efforts continue to be made to meet student needs.

Keywords: management, bos funds, library materials

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INTRODUCTION

Libraries have an important role in the teaching and learning process, because they function as educational facilities that provide the necessary information sources. In Sulistyono-Basuki's view, a school library can be interpreted as a facility that is integrated

within the school environment and is fully managed by the educational institution. The main objective is to provide support to schools in achieving their specific goals and achieving educational goals in general. (syahdan, 2021)

The importance of book collections has not been reflected in the library at MTsN 1 Bengkalis because the ratio of the number of books and the number of students is not appropriate. With limited funds, schools may find it difficult to acquire the latest books, references, or reading materials that enrich student understanding. This narrows students' access to a variety of learning resources that can improve their understanding of various subjects. Not only the availability, but also the diversity of books is an issue that deserves attention. In a world that continues to develop, having books with a variety of topics and genres is important to encourage students' interest in reading.

However, limited BOS (School Operational Assistance) funds make it difficult to create an adequate library and stimulate students' interest in reading. School principals' low priority on the provision of library materials can have an important impact on literacy opportunities for students. Therefore, it is important to recognize the strategic role of school principals in creating an educational environment that supports optimal literacy development. By taking strategic steps, such as collaboration with related parties and efforts to increase budgets, school principals can ensure the availability of adequate library materials to help students reach their full literacy potential.

The 1945 Constitution of the Republic of Indonesia (Amendment IV) emphasizes the right of every citizen to receive education, the obligation for every citizen to attend basic education funded by the government. The government is responsible for efforts to implement a national education system which aims to increase faith, piety and noble morals to make the nation's life more intelligent. The state sets an education budget priority of at least twenty percent of the State Revenue and Expenditure Budget (APBN) and Regional Revenue and Expenditure Budget (APBD) to meet national education needs. The government also encourages scientific and technological progress while still respecting religious values and national unity for the sake of the progress of civilization and the welfare of humanity. (Rinaldy, 2020)

In implementing the educational process, financial and financing aspects are crucial factors and are an integral part of educational management analysis. Financial and financing aspects in an educational institution play a vital role as production elements that ensure teaching and learning activities occur, along with other components. Thus, every activity carried out by educational institutions requires an allocation of funds. Optimal management of financial and financing aspects is necessary to ensure that available funds can be used efficiently to support the achievement of educational goals. (fatolah, 2021)

Management of School Operational Assistance Funds (BOS) is the responsibility of the school principal, which involves managerial expertise in allocating funds for school operations. Mulyasa, revealed that professional school principals are expected to have skills in school financial management, including planning, implementation, evaluation and accountability. (Habib & Dwi, 2024) The main aspect of management is planning, especially in the context of financial budgeting. This shows the importance of the principal's ability to plan finances for activities and supporting resources at the school. (Kusno, 2010)

BOS funds are divided into two main categories, namely the first, Regular BOS, which are funds allocated to support the operational expenditure needs of all students in primary and secondary education institutions. Second, Performance BOS is funds given to

primary and secondary education institutions that are considered to have good performance, including high achieving schools and schools designated as implementers of the driving school program. (timur, 2023)

The lack of BOS funds for library materials is a serious challenge. Budget limitations hinder the fulfillment of students' literacy needs. Libraries with minimal book collections reduce the accessibility of learning materials. Teachers and students feel limited in developing knowledge through reading materials. Book procurement initiatives are hampered by limited resources. The impact is detrimental, especially in following curriculum developments. School communities need to look for creative solutions, such as collaborating with donors or utilizing local resources to support access to quality education. The policy of increasing the allocation of BOS funds is a crucial step to improve the quality of education at MTsN 1 Bengkalis.

The cost of BOS funds for purchasing materials for maintaining library books at MTsN 1 Bengkalis is IDR. 8,000,000 is an important component in maintaining the quality and relevance of library collections. These funds can be used to update book collections, repair damaged materials, and expand resources to support the learning needs of students and library visitors. Apart from that, the lack of BOS funds can also affect the physical condition of the library. Maintaining and upgrading library spaces often requires significant investment. With limited funds, schools may find it difficult to maintain cleanliness, provide seating, or update library facilities that may be outdated.

This problem not only creates inequalities in access to education, but also harms students' overall development potential. Books open the door to understanding and imagination, limited resources will hinder students' learning potential. Students at MTsN 1 Bengkalis may not have sufficient access to explore their interests or pursue knowledge outside the curriculum.

METHOD

In this research, the researcher used a qualitative approach method. Qualitative research is a methodology that includes various research methods related to a phenomenon. Qualitative research is described as a scientific approach that uses descriptive methods to reveal phenomena by thoroughly describing data and facts regarding the research subject. (Nizamuddin, 2021)

(1) Population is a group of individuals or also known as research subjects in a certain area that will be observed/researched. In this case, population does not only apply to humans, but includes things that will be the subject of research, for example objects, phenomena or data that will be studied. The population taken was 3 people, namely the principal, treasurer and head of the library at MTsN 1 Bengkalis. (2) The sample is part of the population that is used as research subjects/representatives of group members in the research. Because as we know, a population is a group of objects, symptoms or people that will be studied and of course in large numbers so it requires energy, time and costs as well. This is of course a consideration when conducting research, so that in this case researchers can use samples as research subjects and of course they are taken from part of the population itself. Data Collection Techniques In this research, data collection methods include observation, interviews and documentation. Next, we will explain in more detail the data collection techniques used by researchers, as follows: (1) Observation

techniques refer to the systematic process of observing and recording the elements seen in phenomena or events in the research object. Through observation, researchers can understand what activities occur at MTsN 1 Bengkalis. Thus, observation is a process of observation and recording carried out by researchers to improve research in order to achieve optimal results. (2) The interview technique refers to the interaction process where researchers meet with informants to obtain data relating to the management of BOS funds in the procurement of library materials at MTsN 1 Bengkalis. Interviews are used as a data collection method when researchers conduct preliminary studies to identify the problem to be researched and to gain a deeper understanding of informants, especially when the number of informants is limited. In this research, interviews were conducted using structured questions, with researchers compiling systematic and comprehensive interview guidelines to collect the desired data. This process involves direct meetings between researchers and sources to conduct directed dialogue based on interview guidelines. (3) Documentation techniques refer to information obtained from important records originating from institutions, organizations or individuals. Documentation in this research involves taking photos by the researcher to strengthen the research results.(Habib et al., n.d.) The object studied is the management of BOS funds in the procurement of library materials. Documentation can be text, images, or works of specific individuals. This is a data collection process where the researcher collects documents from reliable sources, who have knowledge about the research subject. (sudaryana, 2022)

The method used to analyze data is interactive analysis. This approach consists of two main components, namely: (1) Data reduction is the process of compiling a short summary that includes the essence of the important findings in the event being studied. (2) Data presentation involves arranging data in a structured and systematic manner with the aim of making the meaning of events easier to understand, often by using additional equipment such as pictures, tables, or documentation. (hartono, 2018)

RESULTS AND DISCUSSION

Management of BOS funds in Procurement of Library Materials at MTsN 1 Bengkalis.

Madrasah Tsanawiyah Negeri 1 Bengkalis, as one of the educational institutions under the Ministry of Religion, is highly committed to improving education quality through transparent and accountable management of School Operational Assistance Funds (BOS). One of the main focuses of using BOS Funds is procuring library materials to support the teaching and learning process. Management of BOS Funds at MTsN 1 Bengkalis is carried out by referring to technical instructions set by the government.

The BOS funds received are allocated proportionally for various school operational needs, including the procurement of library materials such as textbooks, reference books, and other reading materials relevant to the curriculum. The first stage in managing these funds is planning. The school management team conducts a library needs analysis involving subject teachers, librarians, and the school committee. This analysis aims to identify the books and reading materials most students need to support teaching and learning activities.

After planning, the next step is procuring library materials. This process is carried out through a transparent procurement mechanism, from vendor selection to purchasing.

The procurement team ensures that the library materials purchased are high quality and comply with applicable educational standards. Vendor selection is carried out through a strict selection process to get the best offer in terms of quality and price. After the library materials arrive, checks are carried out to ensure they conform to the specifications ordered.

The books and other reading materials are then distributed to school libraries and managed by librarians. The library at MTsN 1 Bengkalis acts as a learning resource center that provides easy access for students and teachers to obtain the necessary reading materials. These library materials are monitored regularly to ensure that students actually use them optimally. Evaluations are also carried out to assess the effectiveness of procuring library materials to improve the quality of learning. The results of this evaluation will be used as input for procurement planning for the following year so that BOS Fund management can continue to improve.

Transparency and accountability in managing BOS funds are the main principles at MTsN 1 Bengkalis. Reports on using funds are prepared in detail and published to all stakeholders, including parents, school committees, and other related parties. This way, all parties can monitor and ensure that BOS funds are used effectively and on target. To answer these problems, data was collected using two instruments: interviews and documentation. Interviews are the main instrument for collecting data, conducting interviews with the principal, treasurer, and head of the library who have an understanding of the problem being studied.

In this context, researchers collect data supported by documentation to obtain accurate and relevant information about the problem at hand. Before the research was carried out, the researcher had asked for permission by campus regulations. After obtaining permission from the institution, new research can be carried out. On March 19, 2024, this research was officially registered through a recommendation permit letter from the Bengkalis Regency Investment and One-Stop Integrated Services Service (DPMPSTSP), as well as obtaining a research recommendation letter from the Bengkalis Regency Ministry of Religion and also permission from the MTsN 1 Bengkalis school. Based on interviews conducted by researchers starting on May 3, 2024, the results are as follows:

Planning

Management planning is an essential first step in every organization, including school management. Good planning helps ensure that short-term and long-term goals can be achieved efficiently and effectively. In the school context, planning includes various aspects such as curriculum development, human resource management, and financial management. Through the interview stage, namely:

Is the availability of data on school needs at MTsN 1 Bengkalis complete and accurate?

Some information provides answers to these interview statements. The following are the results of interviews relating to BOS fund management variables in procuring library materials on planning indicators.

Mr. Yusmanto, the head of the madrasah, said, *"The availability of data on needs from BOS funds for the procurement of library materials is currently complete and accurate. This data covers various aspects, such as the number of students, facility needs, and learning tools. We collect data regularly and involve all related parties, including teachers,*

administrative staff, and school committees. We also use digital systems to ensure data is always updated and easily accessible. "Nevertheless, we continue to strive to improve the quality and accuracy of data by carrying out routine verification and receiving input from all stakeholders to ensure that the available data truly reflects school needs."

According to Mrs. Apriani, treasurer, "the availability of data on needs from BOS funds for the procurement of library materials is complete and accurate. We always update data regularly to ensure all needs are recorded correctly. We also coordinate with each department to get the latest information regarding their respective needs. However, there are still several obstacles in collecting data, especially related to sudden needs that have not been anticipated. However, overall, our data is sufficient for planning and managing BOS funds to support school operations well."

According to Mrs. Jami, the head of the library, "data on needs from BOS funds for the procurement of library materials in our library still needs to be completed and accurate. We are facing several obstacles, such as a lack of coordination requiring library materials with the procurement department, as well as budget limitations preventing regular data updates. Apart from that, the existing facilities still need to be completed, so the recorded data often does not match the actual conditions in the field. "We are working to improve the process of collecting and updating data so that library material needs can be more accurate and well met."

Based on the results of interviews with the three informants, it was concluded that the process of preparing a budget plan from BOS funds for the procurement of library materials at MTSN 1 Bengkalis involved evaluating the need for cost estimates involving various parties such as the deputy head of the madrasah, head of labor, head of the library, and teacher representatives. In addition, the critical role of the treasurer in ensuring transparent and realistic cost calculations, as well as the recognition that not all BOS funds are allocated for the procurement of library materials, requires careful design and preparation so that the money is sufficient for the necessary needs.

Realization

The realization of management in education involves implementing strategic plans to improve the quality of learning and teaching. This includes budget allocation, curriculum development, teacher training, and provision of facilities and infrastructure. The aim is to ensure that all resources are used effectively to achieve optimal educational outcomes. This process also involves ongoing evaluation and adjustment to ensure success in achieving established educational goals. Through the interview stage, namely:

Have BOS fund allocation documents for the procurement of library materials in accordance with the RAPBM been prepared at MTsN 1 Bengkalis?

Some information provides answers to these interview statements. The following are the results of interviews relating to BOS fund management variables in realization indicators.

According to Mr. Yusmanto, the head of the madrasah, said: "The BOS allocation funds at MTsN 1 Bengkalis have been prepared in accordance with the RAPBM (Madrasah Revenue and Expenditure Budget Plan). These funds are important to ensure that school operational activities run smoothly. So the allocation funds are accessed through the DIPA (Budget Implementation List) because we have our own DIPA. In the DIPA, there is something called a sheet book called the BOS budget. In the BOS budget, some of the finances

in the BOS can be spent for library needs and the documents are kept by the treasurer and head of TU."

According to Mrs. Apriani, as Treasurer, said: *"As treasurer, I can confirm that the BOS fund allocation document for the procurement of library materials in accordance with the RAPBS has been prepared at MTsN 1 Bengkalis. So this document includes details of the use of funds for purchasing books and other library materials, and ensures compliance with the approved budget plan so that the preparation process is carried out carefully to ensure transparency and accountability in the use of these funds. "All administrative steps have been followed by applicable regulations."*

According to Mrs. Jami, the head of the library, said: *"For that reason, I don't know much about the BOS fund allocation documents for procuring library materials at MTsN 1 Bengkalis. Usually, the preparation of this document follows the Madrasah Revenue and Expenditure Budget Plan (RAPBM), which has been determined. "For further information, I suggest you ask the administration department or the party responsible for managing BOS funds."*

Based on the results of interviews with these three informants, it was concluded that MTsN 1 Bengkalis had complete and detailed financial transaction records for the procurement of library materials from BOS funds. These records are important to ensure accurate use of funds and to attach proof of purchase, which will be uploaded into the BOS funds application, maintaining transparency and accountability by the budget. It then added that these records covered students' learning needs, including purchasing new books according to the curriculum and library equipment. And the head of the library proposed that library BOS funds be managed directly by the library, but until now this has not been realized.

Evaluation

Management evaluation in education is a systematic assessment process of the implementation and effectiveness of educational management. This includes analysis of various aspects such as staff performance, teaching quality, budget use and achievement of learning outcomes. The aim is to identify strengths and weaknesses in management, as well as provide recommendations for continuous improvement. This evaluation is important to ensure that educational goals are achieved efficiently and effectively. Through the interview stage, namely:

According to Mr. Yusmanto as the head of the Madrasah, he said: *"We as the head of the madrasah every quarter or at least quarterly, every 6 months or once every semester until the end of the year, carry out evaluations included in the E-KIN. "E-Kin is an evaluation of the performance of madrasah heads, there are 4 times a year in reporting on finances or administration of the report."*

According to Mrs. Apriani, as treasurer, said: *"Yes, the budget from BOS funds for the procurement of library materials at MTsN 1 Bengkalis was used according to plan. For RKM (Madrasah Performance Plan) operators to report what the boss's funds are used for in the current year, including BOS funds for libraries. "Therefore, for effectiveness regarding funds, identify necessary improvements that are needed and account for the use of funds to the parties entrusted."*

According to Mrs. Jami, the head of the library, said: *"Yes, even though there has been an evaluation report which shows that the budget from BOS funds for the procurement of*

library materials at MTsN 1 Bengkalis has been used according to plan, there are still needs in the library that have not been met. So making this shows that even though the budget has been used appropriately, there is still room for improvement to better needs in this library.”

Based on the results of interviews with these three informants, it was concluded that the evaluation report had been summarized thoroughly, revealing findings and suggestions regarding the procurement of library materials at MTsN 1 Bengkalis through BOS funds. He emphasized the need for an in-depth analysis of the effectiveness of fund management and an assessment of the quality of the literature obtained, by providing strategic recommendations to improve the use and quality of library materials in the madrasah. The evaluation report includes findings regarding the use of funds and areas requiring improvement, as well as providing recommendations for improving the quality of procurement of library materials according to the BOS program. Procurement of library materials at MTsN 1 Bengkalis through BOS funds has not yet reached optimization, and he hopes that there will be improvements in management and the number and quality of library collections to increase benefits for students.

Supervision

Management supervision in education is the process of monitoring and supervising the implementation of educational management policies, procedures and practices. This involves oversight of resource use, program implementation, and compliance with quality standards. The aim is to ensure that education management is carried out in a transparent, accountable manner and in accordance with the stated objectives. With effective supervision, potential problems or irregularities can be identified, and corrective action can be taken to increase the efficiency and effectiveness of education management. Through the interview stage, namely:

How is monitoring of schedules and monitoring reports from BOS funds for the procurement of library materials at MTsN 1 Bengkalis carried out routinely?

Several informants provided answers to this interview statement. The following are the results of interviews relating to BOS fund management variables in the procurement of library materials on monitoring indicators.

According to Mr. Yusmanto, the head of the madrasah, said: *"Monitoring of schedules and reports from BOS funds for the procurement of library materials at MTsN 1 Bengkalis is carried out routinely by implementing a scheduled system. Of course, we are the ones who did it based on E-KIN. Later, if our E-KIN reporting has not been completed, there will be a message that the reporting regarding the library's financial library has not been completed in E-KIN. "What hasn't been planned hasn't been evaluated yet or if there are deficiencies in E-KIN, everything is there and there is immediate value."*

According to Mrs. Apriani, as treasurer, said: *"From monitoring schedules and reports from BOS funds for the procurement of library materials at MTsN 1 Bengkalis, this is certainly carried out routinely and follows established procedures. And recording the expenditure and use of funds in detail, of course making reports that reflect the use of funds for procuring library materials. "This monitoring is carried out periodically and ensures that expenditure is in accordance with the established schedule and that funds are used efficiently to increase the library collection at the madrasah."*

According to Mrs. Jami, the head of the library, said: *"I explained that monitoring the schedule and monitoring reports from BOS funds for the procurement of library materials at MTsN 1 Bengkalis is the responsibility of the Activity Implementation Team (PPK) and the head of the madrasah. They schedule and monitor to ensure that funds are used according to the library's plans and needs. "For us to ensure that the procurement of library materials runs well to support the teaching and learning process in madrasas."*

Based on the results of interviews with these three informants, it was concluded that the process of preparing and submitting monitoring reports on BOS funds for the procurement of library materials at MTsN 1 Bengkalis was carried out on a scheduled and regular basis. The internal monitoring team, consisting of the person in charge, the TU head, treasurer and their representatives, prepared the report. This report is submitted to school leaders and stakeholders in regular meetings to ensure transparency and accountability. And that the process begins with collecting expenditure data, preparing procurement evaluation reports, and monitoring results which are presented periodically in meetings. Then this report includes findings and recommendations which are then discussed with other stakeholders.

Obstacles faced in managing the procurement of library materials at MTsN 1 Bengkalis.

Based on the research conducted, to answer the second problem formulation, the researcher used an interview technique with the head of the library as the one who is fully responsible for the procurement of library materials. The following are the results of interviews that answer the second problem formulation regarding the obstacles faced in managing the procurement of library materials at MTsN 1 Bengkalis. Through the interview stage, namely:

According to Mrs. Jami, the head of the library, said: *"The first obstacle is the small funding for the library for a large number of 268 students, so we cannot completely throw the budget into the library because we have divided the budget, only That's how much we can attach to the library because more than that, the teacher's honorarium will be disrupted. Then another obstacle was that yesterday I planned to repair the rear windows which were all damaged, then the roof also leaked because the repairs cost so much money that I couldn't repair it from the BOS funds. So we were given money to increase our book collection. Then from that obstacle when the financial party does not grant our request to buy or repair something. When we need a need in the library we have to make a proposal so that we, this library department, every year we only report proposals according to what is needed. So they give us physical goods, for example we need paper, they buy us how much paper we need, they give us physical materials, they don't give us money. "Sometimes the proposal goes through and sometimes it doesn't go through. If it doesn't go through, what are the obstacles? We don't know because we are the ones who make the decisions. Please understand, because it's not in the technical guidelines, we only charge from the proposals we submit."*

Based on the results of interviews with the head of the library, it was concluded that the main obstacle faced was the limited funds for the very large student library, with the limited budget that had been allocated, only a small portion could be used for the library, because most of it had to be allocated for other needs such as teacher salaries. . Apart from that, other obstacles include the large costs required to rehabilitate physical

facilities such as damaged windows and leaking roofs, which cannot yet be financed from School Operational Assistance (BOS) funds.

Instead, funds are only provided to increase the book collection. The process of getting finance approved also became difficult, with finance sometimes refusing requests to purchase or repair needed items. Requests must be made through proposals, and rejection or approval of such proposals cannot always be predicted. As a result, libraries sometimes have to face needs without guaranteeing sufficient funding, which disrupts operational effectiveness and facility development.

Management of BOS funds in procuring library materials at MTsN 1 Bengkalis.

The results of interviews or documentation conducted by researchers to find out how BOS funds are managed in procuring library materials at MTsN 1 Bengkalis. Researchers analyzed the data presented on the previous page. The results of the data analysis can be seen below:

Planning

The results of interviews with several informants, namely the Head of the Madrasah, the Treasurer and the Head of the Library regarding the BOS Fund Management variable in Procuring Library Materials, the results of the analysis are from four planning indicator questions, namely: In the context of planning the management of BOS funds in the procurement of library materials at MTsN 1 Bengkalis, the Revenue Budget Plan and Madrasah Expenditures (RAPBM) are the main instruments that involve various parties in determining the stakeholders involved.

The madrasa development team, principal, teachers, staff and madrasa committee are the main parties involved in the process. The madrasah learning budget plan is the main focus in meetings involving all relevant parties. Here, the discussion is not only limited to the allocation of funds, but also to the effective and efficient use of any available budget. All input from stakeholders is the basis for determining the amount of budget that will be allocated for learning needs at the madrasah. However, even though there have been efforts to manage BOS funds well, we still face several obstacles, especially in procuring library materials in the library.

Lack of coordination between the procurement department and library material users as well as budget limitations are the main obstacles. Facilities that are not yet fully adequate also make it difficult to update data regularly, resulting in incomplete and inaccurate information in the library.

Realization

The results of interviews with several informants, namely the Head of the Madrasah, the Treasurer and the Head of the Library regarding the BOS Fund Management variable in the Procurement of Library Materials, the results of the analysis consist of four questions on indicators of realization, namely: In the context of realization.

Evaluation

The results of interviews with several informants, namely the Head of the Madrasah, Treasurer and Head of the Library regarding the BOS Fund Management variable in Procuring Library Materials, the results of the analysis consist of four

evaluation indicator questions, namely: In the context of evaluating the management of BOS funds in the procurement of library materials at MTsN 1 Bengkalis, this is the first evaluation. always records the best achievements, because its performance always covers all aspects of BOS fund expenditure, reporting and follow-up carried out by the Ministry of Religion or KPN Dumai.

Although the evaluation shows that the budget from BOS funds for the procurement of library materials at MTsN 1 Bengkalis has been used according to plan, there are still unmet needs in the library. This fact confirms that although the use of the budget has been on target, there is still room for improvement in meeting library needs better. Recognizing the importance of ensuring that every aspect of education, including facilities such as libraries, has adequate resources to support the learning process.

Therefore, we must be committed to continuing to evaluate and improve the management of BOS funds, in order to optimize the use of the budget to improve the quality of education. Thus, to be able to provide the best for the progress of our students and ensure that every fund provided provides maximum benefits for the development of the school as a whole.

Supervision

The results of interviews with several informants, namely the Head of the Madrasah, Treasurer and Head of the Library regarding the BOS Fund Management variable in the Procurement of Library Materials, the results of the analysis are from four supervision indicator questions, namely: In the context of Supervision of the management of BOS funds in the procurement of library materials at MTsN 1 Bengkalis, this is joint responsibility of various parties, which is always supervised by the Regency and provincial Ministry of Religion, as well as the Commitment Making Officer (PPK) and the Inspectorate.

The success in carrying out this supervision is reflected in the school's performance which is always the best. Supervising the use of BOS funds to procure library materials, this task is handled by the treasurer, head of the madrasah, and other representatives. They are responsible for carrying out supervision that includes all findings and recommendations provided. The results of this monitoring are periodically conveyed to the madrasa head, who then discusses them with representatives and other stakeholders. The school's commitment in carrying out this supervision is to ensure that any BOS funds provided are used efficiently and in accordance with applicable regulations. In this way, we can ensure that every expenditure made supports the achievement of school education goals, as well as providing maximum benefits for the progress of students and the school.

Obstacles faced in managing the procurement of library materials at MTsN 1 Bengkalis.

From the results of interviews and documentation collection conducted by researchers to determine the obstacles faced in managing the procurement of library materials at MTsN 1 Bengkalis, it can be concluded by the researcher that: The Head of the Library at MTsN 1 Bengkalis carries out the procurement of library materials but there are several significant obstacles that have been faced in the management School Operational Assistance (BOS) funds. First, limited funds are the main challenge because

the number of students is large, reaching 268 people, making the allocation of funds for libraries difficult.

Available funds must be prioritized for various other school needs, causing limitations in developing library collections. In addition, plans to rehabilitate physical facilities such as damaged rear windows and leaking roofs are hampered by large costs. This resulted in BOS funds being allocated only for increasing book collections, while library facilities were forced to be delayed. Another obstacle occurs when the request to obtain additional funds is not approved by the financial authority. The principal must make a proposal for each library need, but the funds provided are usually in the form of physical goods, not cash. The success of these proposals cannot always be predicted, leaving the school in uncertainty regarding the decisions that finance will make. Nevertheless, they continue to strive to meet students' needs by taking advantage of every available opportunity.

CONCLUSION

Based on the research results and discussion in this research regarding the Management of BOS Funds in Procuring Library Materials. So researchers can draw the following conclusions:

1. BOS Fund Management for Procurement of Library Materials at MTsN 1 Bengkalis is quite good, this can be seen from the indicators, namely planning, realization, evaluation and supervision. Management of BOS Funds in the Procurement of Library Materials in the form of planning the management of BOS Funds at MTsN 1 Bengkalis for the procurement of library materials using RAPBM, involving school principals, teachers, staff and madrasah committees. Meeting discussions discussed effective budget allocation and utilization. Even though management is quite good, obstacles such as lack of coordination and budget limitations in the procurement and user departments of library materials as well as inadequate facilities make it difficult to update library data. Evaluation shows that budget use is on target, but the library needs improvement. Supervision is carried out by the Ministry of Religion, PPK and the Inspectorate to ensure the use of funds according to regulations.
2. The obstacles faced in managing the procurement of library materials at MTsN 1 Bengkalis are limited funds because the number of students and the amount of funds are not balanced, so that the allocation of funds for the library becomes difficult. BOS funds must be prioritized for other needs, causing limitations in the development of library collections. Apart from that, plans to rehabilitate physical facilities such as leaking roofs and inadequate windows have not been implemented. Then applications for additional funding are often not approved, and the head of the library must make proposals for each library need, which is often provided in the form of physical goods, not cash. Despite this, they continue to strive to meet students' needs.

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